

Statement V.

Interest earned and the Balances held by Native and by European and Eurasian Depositors respectively as recorded in the Savings Bank Ledgers.

	NATIVE DEPOSITORS INCLUDING ACCOUNTS OF LOCAL INSTITUTIONS.						EUROPEAN AND EURASIAN DEPOSITORS, INCLUDING ACCOUNTS OF LOCAL INSTITUTIONS.					
	No. of accounts.		Interest.		Balance.		No. of accounts.		Interest.		Balance.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
BANKS OPEN TO THE PUBLIC—												
<i>Presidency Banks—</i>												
Calcutta	8,329	8,388	64,230	57,537	16,65,173	16,00,469	3,583	3,628	45,508	43,898	12,78,748	12,75,265
Madras (including mofussil treasuries)	8,098	8,220	64,680	62,801	18,87,848	18,73,893	3,190	2,900	31,058	29,764	8,92,826	8,41,960
Bombay (ditto)	36,503	38,683	5,07,583	5,04,716	1,35,58,281	1,39,17,904	9,617	9,852	1,29,401	1,27,153	35,21,204	35,10,563
<i>District Banks—</i>												
India	2,377	2,779	13,764	14,437	3,77,614	4,41,943	367	359	5,600	6,150	1,80,652	1,71,390
Central Provinces	851	1,056	12,084	13,625	3,84,966	4,38,949	329	282	9,814	7,138	1,94,795	1,43,554
British Burma	437	434	3,489	3,703	1,02,033	96,180	505	466	5,482	4,424	1,44,524	1,29,419
Assam	1,074	1,198	10,730	12,159	2,95,998	3,52,229	190	159	2,388	1,902	65,140	53,747
Bengal	8,033	8,021	84,977	83,076	23,52,251	23,61,326	522	981	10,656	12,680	2,87,107	3,50,427
N.-W. Provinces and Oudh	4,237	4,303	47,757	50,976	13,33,990	14,43,847	972	897	16,763	15,247*	4,72,450	4,29,878
Punjab	1,650	1,702	26,206	28,604	7,57,058	8,00,109	663	640	12,360	10,118	3,16,325	3,07,884
Berar*	355	252	4,938	3,899	1,32,470	1,08,014	99	166	2,773	3,446	80,400	99,409
STATE RAILWAY PROVIDENT INSTITUTIONS	4,940	6,387	13,604	20,487	4,68,798	6,51,796	1,685	2,585	17,084	20,771	5,51,601	6,71,842
<i>Military Banks—</i>												
Bengal	...	...	...	...	...	...	15,672	12,257	47,351	44,285	8,71,080	8,86,170
Madras	...	...	...	...	...	...	2,815	2,022	12,941	10,882	2,70,244	2,79,434
Bombay	...	...	...	...	...	...	1,960	1,821	10,283	11,287	2,88,835	3,00,202
POST OFFICE BANKS	76,438	1,09,244	1,59,675	3,11,545	62,41,388	1,11,07,169	8,410	13,355	27,602	63,662	12,73,067	23,24,741
TOTAL	1,53,322	1,90,667	10,13,557	11,67,565	2,95,57,868	3,51,93,828	50,579	52,370	3,87,154	4,12,807	1,06,89,007	1,17,85,885

* The Berar balances are held in the books of the Comptroller, Hyderabad, and the interest is charged to Berar.

Statement VI.
Government Promissory Notes purchased, received and sold or returned on account of Savings Bank Depositors.

	NOTES PURCHASED FOR DEPOSITORS.						NOTES RECEIVED FROM DEPOSITORS.						NOTES SOLD OR RETURNED.						NOTES REMAINING IN CONTROLLER GENERAL'S CUSTODY.					
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
BANKS.																								
DISTRICT BANKS—																								
India, General	...	1,700	19,700	3,500	45,000	15,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	2,700	4,500	4,000	12,100	5,000	21,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
British Burma	...	...	1,000	1,000	4,000	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	500	...	...	7,000	3,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	500	17,500	16,900	56,600	89,400	53,300	...	...	7,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	500	15,700	14,500	22,700	47,100	17,500	...	14,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	...	2,000	8,000	10,000	17,800	22,100	...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Berar	...	...	...	3,600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
STATE RAILWAY PRO-VIDENT INSTITUTIONS	...	...	3,700	4,000	23,800	6,200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Post Office Banks.	...	...	...	8,800	1,78,800	2,94,600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
PRESIDENCY BANK, CALCUTTA	1,000	...	1,000	...	...	...	...	500	20,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	4,700	38,900	68,800	1,22,300	4,47,900	4,33,700	2,500	19,500	27,000	3,500	19,500	58,100	1,000	14,500	73,000	1,35,800	3,76,100	4,06,300	6,200	89,100	79,900	62,900	1,24,200	2,09,700

Statement VII.

Particulars of District and Post Office Savings Banks combined, on 31st March 1885.

PROVINCES.	CLASS I PROFESSIONAL.		Class II. Domestic.	Class III. Commercial.	Class IV. Agricultural.	Class V. Industrial.	Class VI. Indefinite or Non-productive.	TOTAL.	INTEREST PASSED IN		BALANCE HELD AT CLOSE OF	
	A. Having fixed incomes.	B. Having variable incomes.							1883-84.	1884-85.	1883-84.	1884-85.
India General	2,996	247	1,730	286	70	1,572	1,972	8,873	24,849	40,582	7,75,774	14,01,165
Central Provinces	2,225	214	1,508	457	81	98	1,636	6,219	31,506	31,776	9,36,867	9,78,503
British Burma	1,095	101	648	89	5	115	580	2,633	13,090	24,923	4,11,451	4,55,722
Assam	1,556	280	591	114	98	76	1,250	3,965	17,478	22,424	5,36,834	7,12,177
Bengal	16,353	3,629	3,997	1,909	629	484	16,640	43,641	2,65,515	3,04,215	78,86,675	93,99,973
North-Western Provinces and Oudh	10,623	952	6,098	2,969	633	470	8,637	30,382	94,019	1,18,951	29,61,146	37,69,708
Punjab	4,632	480	2,495	558	114	182	2,889	11,350	61,729	78,794	19,24,446	25,59,275
Berar	1,091	141	417	173	35	50	750	2,573	7,711	12,626	2,12,870	4,02,615
Madras									1,13,981	1,28,680	35,27,321	40,62,725
Bombay									6,69,670	7,19,589	1,86,22,933	2,04,70,247
TOTAL	40,481	6,044	17,484	6,561	1,665	3,047	34,354	1,09,636	12,99,548	14,72,660	3,77,96,317	4,42,03,110

Details not received of the Banks managed by the Madras and Bombay Banks.

LEAVE AND APPOINTMENTS.

The 13th January 1886.

No. 154.—Mr. C. W. Hutchinson, Post Master General, Madras, having been granted privilege leave for two months, and Mr. M. Hammick, M.C.S., having been appointed to officiate for him, Mr. Hutchinson made over, and Mr. Hammick received, charge of the said appointment, after noon, on the 31st December 1885.

The 14th January 1886.

No. 182.—Mr. H. S. Groves, having been posted as Assistant Accountant General, Madras, made over charge of the duties of Assistant Accountant General, Bengal, after noon, on the 7th January 1886.

The 15th January 1886.

No. 172.—Mr. C. G. Vansittart, having been posted as Assistant Comptroller General, made over charge of the duties of Assistant Accountant General, North-Western Provinces and Oudh, after noon, on the 5th January 1886, and received charge of the Office of Assistant Comptroller General, before noon, on the 8th January 1886.

CODES.

The 11th January 1886.

No. 138.

CIVIL PENSION CODE.

*Page 81.**Section 145.*

Insert the following as rule "(m)" under this Section:—

"(m). Service in the Bombay Abkari Police before that force was amalgamated with the Bombay District Police, qualifies."

PENSIONS, &C.

The 13th January 1886.

No. 175.—With reference to Notification No. 3565, dated the 16th October 1885, the Governor-General in Council is pleased to notify that the Secretary of State for India in Council has directed that all notifications and applications on the part of subscribers to, or beneficiaries under, the Bengal Civil Fund, which are required or prescribed by the rules of the said Fund, as existing on the 1st February 1880, shall, on and after the 1st June 1885, be given and made by subscribers or annuitants in England to the Director of Funds at the India Office, and by subscribers or annuitants in India to the Comptroller of India Treasuries.

PAPER CURRENCY.

The 13th January 1886.

No. 222.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December 1885, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.

CIRCLES OF ISSUE.	Whole amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
Calcutta	6,05,12,010	3,01,73,672	17,15,023	3,18,88,695
Allahabad	60,70,130	31,28,793	...	31,28,793
Lahore	79,54,110	25,87,220	...	25,87,220
Bombay	5,24,75,280	3,21,80,167	1,81,688	3,43,61,855
Kurrachee	46,03,525	41,50,695	9,700	41,60,395
Madras	1,38,44,515	52,81,685	5,20,000	58,01,685
Calcutt	9,68,210	5,20,545	4,000	5,31,545
Rangoon	54,29,185	1,05,00,900	...	1,05,00,900
TOTAL	15,19,68,675	8,75,31,014	44,40,411	9,20,72,425
Deduct the amount received at Bombay but not paid at Karachi				1,00,000
Price paid for Government Securities of the nominal value of Rs. 25,21,700, held under Section 19 of the Act				5,00,06,250
GRAND TOTAL.				15,10,68,676

SEPARATE REVENUE.

STAMPS.

JUDICIAL.

EXEMPTIONS.

The 15th January 1886.

No. 211.—In exercise of the powers conferred by Section 35 of the Court Fees Act, VII of 1870, the Governor-General in Council is pleased to remit the Court Fees payable under the said Act on the following documents furnished to cultivators in British Burma:—

Certified copies of maps showing the holdings of cultivators or of extracts from the Settlement or Supplementary Survey Registers connected therewith.

D: BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 15th January, 1886.

APPOINTMENTS.

No. 28.—DIVISIONAL STAFF—

Brigadier-General H. C. Wilkinson, C.B., *h.p.*, to the Divisional Staff of the army temporarily, *vice* Lieutenant-General Sir M. A. S. Biddulph, K.C.B., R.A., who has resigned that appointment. Dated 3rd December, 1885.

No. 29.—COMMISSARIAT DEPARTMENT—

In G. G. O. No. 397 of 1885, for "from the 9th July, 1885", read, from the 8th August, 1885.

No. 30.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Mr. Joseph Elias David Ezra, to be Captain, *vice* Captain Blyth, resigned.

To be Lieutenants.

Messrs. Maurice Elias Gubbay and David Aaron Gubbay.

East Indian Railway Volunteer Rifle Corps.

The Reverend Walter Kitchen, to be Honorary Chaplain, *vice* Reverend A. L. Mitchell, who vacates the appointment on transfer.

No. 31.—SUBORDINATE MEDICAL DEPARTMENT—

Senior Apothecary H. C. Hodgkins, of the Subordinate Medical Department, is appointed to the control and general supervision of the Military Pupil Class of the Calcutta Medical College, *vice* Honorary Surgeon W. A. Kidd, retired.

No. 32.—NATIVE ARMY—*1st Bengal Cavalry.*

The following direct appointments are made with effect from the 1st October, 1885:—

Sowar Mahomed Abdool Ghaffar, to be Jemadar.

Sowar Mahomed Sayyid Khan, to be Jemadar.

FURLOUGH AND LEAVE.

No. 33.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Major A. H. Turner, Bengal S. C., Wing Commander and 2nd-in-Command, 2nd Punjab Infantry, (p. a.) for one year and 91 days, under rule IX of the regulations of 1868.

Captain W. A. D'O. O'Mealy, Bengal S. C., Squadron Officer, 1st Punjab Cavalry, Adjutant, Behar Light Horse, (p. a.) for one year, under rule I of the regulations of 1875.

Captain E. S. Hill, R.E., Interpreter and Quartermaster, Bengal Sappers and Miners, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Captain H. E. S. Abbott, R.E., Executive Engineer, 4th grade, Public Works Department, Punjab, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Surgeon-Major J. W. Johnston, M.D., 19th Bengal Infantry, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Conductor S. Durrell, Ordnance Department, Bengal Circle, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 34.—Lieutenant-Colonel W. Barrow, Bengal S. C., is granted furlough, without pay, for the 9th November, 1885, in extension of that allowed in G. G. O. No. 569 of 1883.

PENSIONS.

No. 35.—Deputy Commissary and Honorary Captain John Henry Sharpe, Commissariat Department, is transferred to the pension establishment, with effect from the 20th November, 1885.

PROMOTIONS.

No. 36.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.*To be Lieutenant-Colonels.*

Major George Alexander,—30th December, 1885.

Major Thomas Oliver Wingate,—30th December, 1885.

To be Major.

Captain William Henry Salmon,—12th January, 1886.

No. 37.—NATIVE ARMY—*17th Bengal Infantry.*

Havildar Gunness Agunhotrie to be Jemadar, *vice* Jemadar Purmessur Pandey, deceased, with effect from 18th November, 1885.

3rd Goorkha Regiment.

Pay Havildar Purtab Khattri to be Jemadar, *vice* Jemadar Daib Singh Kunial, invalided.

Color Havildar Ramchunder Chund to be Jemadar, *vice* Jemadar Sootar Sing Thappa, invalided.

With effect from the 1st November, 1885.

No. 38.—PUNJAB FRONTIER FORCE—*3rd Punjab Cavalry.*

Ressaidar Dhyan Singh to be Ressaldar, on augmentation.

Jemadar Hidayat Ali Khan to be Ressaidar, on augmentation; and to be Woordie-Major *vice* Ressaidar and Woordie-Major Hakim Singh; resigned the appointment.

Jemadar Ghulam Ali to be Ressaidar, *vice* Ressaidar Dhyan Singh, promoted.

Kote-Duffadar Burkut Ali to be Jemadar, *vice* Jemadar Hidayat Ali Khan, promoted.

Kote-Duffadar Gurmukh Singh to be Jemadar, on augmentation.

Duffadar Lall Singh to be Jemadar, on augmentation.

Duffadar Feroze Khan to be Jemadar, on augmentation.

With effect from the 18th September, 1885.

5th Goorkha Regiment.

Jemadar Baliram Thapa to be Subadar, Havildar Gajbir Thapa to be Jemadar, *vice* Subadar Debu Goorung, invalided, with effect from the 1st December, 1885.

RESIGNATIONS.

No. 39.—Lieutenant George Whyte Melville Dundas, of the Bengal Staff Corps, Wing Officer, 4th Goorkha Regiment, is permitted to resign the service, with effect from the 15th February, 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, Colonel,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 15th January, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 19th December 1885 and the 15th January, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
(Queen's Own) Corps of Guides, Punjab Frontier Force.	Lt.-Colonel R. C. Hutchinson	9th January, 1886.	Rustam.		

Statement of Deposits on account of Estates between the 9th and the 15th January, 1886.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Dunstan Lovell Gill(a)	Lieutenant.	Devonshire Regiment.	23rd October, 1885.	No will found.	R s. p. 651 9 0	...	15th Mar., 1886.

(a) Next-of-kin—

Mother—Mrs. Isabel Gill.
Address—Care of Wallace Gill, Esq.
5, Richmond Hill, Bath.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 9th January 1886.

No. 5.—The services of Mr. E. C. Elliot, Assistant Engineer, 1st Grade, State Railways, are, on return from furlough, placed at the disposal of the Director General of Railways.

No. 6.—The Governor-General in Council is pleased to order the following promotions to and in the Classes of Chief and Superintending Engineers, with effect from the forenoon of the 28th December 1885:—

Names.	From	To	Nature of promotion.
Perkins, Colonel A. C. B., Aide-de-Camp to the Queen, R.E.	Chief Engineer, 2nd Class.	Chief Engineer, 1st Class	Permanent.
Mallet, R. T.	Chief Engineer, 3rd Class, temporary rank.	Chief Engineer, 3rd Class	Special.
Smith, Colonel C. J., R.E.	Chief Engineer, 3rd Class, temporary rank.	Chief Engineer, 3rd Class	Permanent, Supernumerary.
Bonus, Colonel J., R.E.	Chief Engineer, 3rd Class, temporary rank.	Chief Engineer, 3rd Class	Permanent, Supernumerary.
Martin, E. J.	Superintending Engineer, 1st Class, sub. pro tem. [Supernumerary.]	Superintending Engineer, 1st Class.	Permanent, Supernumerary.
Cregeon, A. C.	Superintending Engineer, 1st Class, sub. pro tem.	Superintending Engineer, 1st Class.	Permanent.
O'Callaghan, F. L., C.I.E.	Superintending Engineer, 1st Class, temporary rank.	Superintending Engineer, 1st Class.	Sub. pro tem.
Browne, Colonel J., C.B., C.S.I., R.E.	Superintending Engineer, 2nd Class.	Superintending Engineer, 1st Class.	Temporary.
Wilson, J. H.	Superintending Engineer, 2nd Class, sub. pro tem.	Superintending Engineer, 2nd Class.	Permanent.
Harrison, Major C. W. L., R.E.	Superintending Engineer, 2nd Class, temporary rank.	Superintending Engineer, 2nd Class.	Sub. pro tem.
Dowden, Colonel T. F., R.E.	Superintending Engineer, 3rd Class, sub. pro tem.	Superintending Engineer, 2nd Class.	Temporary.
LaTouche, H. C. D.	Superintending Engineer, 3rd Class, sub. pro tem.	Superintending Engineer, 3rd Class.	Special.
Walker, F. B.	Superintending Engineer, 3rd Class, temporary rank.	Superintending Engineer, 3rd Class.	Sub. pro tem.
Buyers, J. W.	Executive Engineer, 1st Grade.	Superintending Engineer, 3rd Class.	Temporary.

The 11th January 1886.

No. 7.—With reference to Public Works Department Notification No. 290, dated 21st October 1885, the grading of the following officers of the North-Western Railway on the State Railway Revenue Establishment, has effect from 1st January 1886:—

- Mr. J. M. Rutherford, Class I, Grade 3.
- Mr. H. T. Ferguson, Class I, Grade 3.
- Mr. E. W. M. Hughes, Class I, Grade 3.
- Major M. C. Brackenbury, R.E., Class I, Grade 3.
- Mr. G. G. Hiley, Class II.

The 13th January 1886.

No. 8.—Mr. H. M. Mathews, Manager, Burma State Railways, is appointed, as a temporary arrangement, to act, in addition to his own duties, as Chief Engineer and Secretary to the Chief

Commissioner, British Burma, in the Public Works Department.

No. 9.—Mr. W. B. Harington, Superintending Engineer, 3rd Class, *temporary rank*, Punjab, reverted to his substantive rank of Executive Engineer, 1st Grade, with effect from the forenoon of the 11th December 1885.

No. 10.—With reference to Public Works Department Notification No. 299 of the 26th October 1885, the services of Major-General H. F. Hancock, R.E., Chief Engineer, 1st Class, are replaced at the disposal of the Government of Bombay, with effect from the date on which he makes over charge of the Office of Director General of Railways to Colonel F. S. Stanton, R.E.

W. S. TREVOR, Colonel, R.E.,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 4.]

CALCUTTA, SATURDAY, JANUARY 23, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 4.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 20th January, 1886.

His Excellency the Viceroy and Governor-General will arrive in Calcutta on Thursday, the 21st January 1886, arriving at Howrah by a special train at 5-15 P.M., Calcutta time.

His Excellency's arrival will be private.

A Viceregal salute will be fired from the Ramparts of Fort William as His Excellency passes the Hooghly bridge.

The Commissioner of Police for the town of Calcutta, and the Commissioner and Magistrate of Howrah, will meet His Excellency at the Howrah Railway Station. No other Government officials are required to attend.

By Command,

H. COOPER, Major,

A.-D.-C.,

For Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 22nd January, 1886.

No. 1.—In supersession of Notification No. 25, dated the 11th December, 1885, Mr. S. Harvey James is appointed to officiate as Secretary to the Government of India in the Legislative Department during the absence on deputation of Mr. D. Fitzpatrick or until further orders.

A. B. WILSON, Registrar,
for Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS—PUBLIC.

Calcutta, the 20th January 1886.

No. 76.—His Excellency the Governor-General is pleased to confer the privilege of private entrée to Government House upon Maharaja Rameswar Prashad Singh, Bahadur, of Gidhaur.

ESTABLISHMENTS.

The 20th January 1886.

No. 20.—Mr. O. G. R. McWilliam is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 12th September 1885.

MEDICAL.

The 20th January 1886.

No. 29.—The services of Surgeon R. J. Pol-den, M.B., Acting Medical Officer, Punjab Northern State Railway, are placed temporarily at the disposal of the Government of Bengal.

No. 35.—APPOINTMENT.—Surgeon G. F. A. Harris, Officiating Joint Medical Officer of Simla, is confirmed in that appointment, with effect from the 1st January 1886, *vice* Surgeon-Major R. Power, retired.

The 22nd January 1886.

No. 38.—Surgeon-Major B. Franklin, Joint Civil Surgeon of Simla, obtained 35 days' privilege leave, with effect from the 20th November, 1885.

JUDICIAL.

The 16th January 1886.

No. 81.—The Honorable L. R. Tottenham, C.S., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for seven months, with effect from the 1st March 1886, or from any subsequent date on which he may avail himself of it.

The 22nd January 1886.

No. 96.—The Honorable J. F. Norris, Q.C., a Judge of the High Court of Judicature at Fort William in Bengal, resumed his seat on the Bench of the High Court on the forenoon of the 18th instant.

PORT BLAIR.

The 20th January 1886.

No. 75.—Lieutenant-Colonel R. J. Wimberley, Deputy Superintendent of Port Blair and the Nicobars, has obtained privilege leave for two months and eighteen days, with effect from the 20th March 1886, or from any subsequent date on which he may avail himself of it.

A. MACKENZIE,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—(SURVEYS).

Calcutta, the 22nd January, 1886.

No. 72.—12-5 S.—The services of Major A. W. Baird, R.E., Deputy Superintendent, Survey of India Department, are placed at the disposal of the Department of Finance and Commerce, with effect from the 6th February, 1886.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—INTERNAL.

Fort William, the 20th January, 1886.

No. 226 I.—In Foreign Department Notification, No. 2 I., dated the 1st January, 1886, for the word "Mandasi," read "Mandasa."

EXTERNAL.

The 21st January, 1886.

No. 150 E.—Pandit Suraj Kaul, Extra Assistant Commissioner at Quetta, has been placed on special duty in connection with the return of a party from the Afghan Boundary Commission, with effect from the date he may give over charge of his present duties.

Diwan Ganput Rai, Native Assistant to the Governor-General's Agent in Baluchistan, is appointed to officiate as Extra Assistant Commissioner at Quetta, during the absence on special duty of Pandit Suraj Kaul, or until further orders, with effect from the date he may assume charge of the appointment.

This Notification cancels Foreign Department Notification, No. 1863 E., dated the 10th December, 1885.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 19th January 1886.

No. 296.

No. 148.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

December 1885.

(Lakhs of Rupees)

	IN DECEMBER.		TO END OF DECEMBER.		WHOLE YEAR.	
	1885-86.	1884-85.	1885-86.	1884-85.	Budget, 1885-86.	Actuals Preliminary 1884-85.
[For the explanation of these heads, see <i>Gazette of India</i> , dated 22nd December 1883, Part I, page 497.]						
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,16	2,19	12,18	12,08	22,86	22,24
Opium	75	71	6,58	6,48	9,03	8,82
Salt	49	55	4,59	4,73	6,40	6,50
Stamps	29	31	2,07	2,05	3,63	3,01
Excise	33	34	3,04	2,95	4,07	4,01
Provincial Rates	34	32	1,81	1,74	2,86	2,79
Customs	7	6	74	62	1,18	1,03
Assessed Taxes	1	1	47	47	51	51
Forest (Madras and Bombay only)	3	3	20	19	41	30
Registration	2	2	23	21	28	29
Tributes from Native States	2	2	28	28	69	70
Other Civil Revenue	22	26	2,11	2,07	3,10	2,93
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT : GROSS	4,73	4,82	34,90	34,47	55,02	53,73
Civil Expenditure.						
Interest on Ordinary Debt and that on Productive Public Works	— 13	— 11	— 2,84	— 2,82	— 3,80	— 3,78
Opium	— 2	— 3	— 2,80	— 2,70	— 2,47	— 2,97
Exchange on transactions with London	— 40	— 28	— 1,87	— 1,98	— 3,74	— 3,37
Other Civil Expenditure	— 1,56	— 1,57	— 14,91	— 14,44	— 21,88	— 20,28
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT : GROSS	— 2,11	— 1,99	— 22,42	— 21,94	— 31,89	— 30,40
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more,—Receipts less, than issues)	+ 1	...	+ 32	+ 44	+ 46	+ 57
Forest, Telegraph, Marine (Net as above)	— 5	— 2	— 34	— 15	— 10	— 25
Guaranteed and subsidized Railways (Net as above)	+ 37	+ 38	+ 3,72	+ 3,31	+ 4,42	+ 4,79
Do. Repayment of surplus profits, &c.	...	— 1	— 41	— 43	— 43	— 46
Military Receipts	+ 5	+ 9	+ 67	+ 51	+ 90	+ 81
Military issues	— 1,18	— 97	— 11,15	— 8,81	— 12,53	— 12,31
Public Works Department—						
State Railways Receipts	+ 30	+ 30	+ 2,60	+ 2,41	+ 2,44	+ 3,42
Issues	— 39	— 45	— 4,08	— 4,02	— 4,02	— 5,84
East Indian Railway Receipts	+ 34	+ 35	+ 3,08	+ 2,83	+ 2,46	+ 3,92
Issues	— 11	— 11	— 1,05	— 1,11	— 1,11	— 1,43
Ordinary Branches Receipts	+ 10	+ 13	+ 1,02	+ 1,20	+ 5,26	+ 1,83
Issues	— 56	— 54	— 5,27	— 4,83	— 5,26	— 7,17
TOTAL NON-CIVIL DEPARTMENTS	— 1,12	— 85	— 10,89	— 8,65	— 12,52	— 12,12
Civil Debt and Remittance Transactions.						
Permanent Debt (Net : + Receipts more,—Receipts less, than payments)	...	...	— 6	— 2	— 2	— 1
Mint Certificates and Bullion Advances (Net as above)	— 14	— 13	+ 10	+ 23	+ 5	+ 18
Council Bills paid (including Telegraphic) at Rs 10 per £	— 1,24	— 83	— 6,49	— 7,95	— 13,77	— 12,69
Other Debt heads (Net as above)	...	— 13	+ 39	+ 66	+ 1,42	+ 65
TOTAL DEBT AND REMITTANCE TRANSACTIONS.	— 1,38	— 1,09	— 6,06	— 7,08	— 12,32	— 11,87
GRAND TOTAL RECEIPTS AND ISSUES	+ 12	+ 89	— 4,47	— 3,20	— 1,71	— 66
Opening Cash Balance in Treasuries and Presidency Banks	7,95	9,11	12,54	13,20	11,92	13,20
Closing Cash Balance in Treasuries and Presidency Banks	8,07	10,00	8,07	10,00	10,21	12,54

SEPARATE REVENUE.

STAMPS.

JUDICIAL, &c.
EXEMPTIONS, &c.*The 21st January, 1886.*

No. 310.

In exercise of the powers conferred by section 35 of the Court-fees Act

Home Department	Notification, No. 1683, dated 18th September 1870.
Finl.	" " " 2520, " 5th April 1872.
Finl.	" " " 7317, " 18th December 1874.
Home	" " " 1443, " 2nd November 1883.

VII of 1870, and in supersession of the notifications noted on the margin, the Governor

General in Council is pleased to remit the fees payable under the said Act on the following documents, namely:—

- (1) Copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person.
- (2) Copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said Code to an accused person.
- (3) Copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person.
- (4) Copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.
- (5) Copy of an order of maintenance when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.
- (6) Copy furnished to any person affected by a judgment or order passed by a Criminal Court of the Judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this notification without the payment of a Court-fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.
- (7) Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.
- (8) Copies of all documents which any such advocate, pleader or other person is required to take, in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.
- (9) Copies of judgments or depositions required by officers of the Police Department in the course of their duties.

SEPARATE REVENUE.

SEA CUSTOMS.

The 21st January 1886.

No. 17 S.—In exercise of the powers conferred by Section 23 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to sanction the remission of customs duty on Morris' tubes and patent ammunition when imported by Officers Commanding Volunteer Corps for the instruction of their men.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 22nd January, 1886.

APPOINTMENTS.

No. 40.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Lieutenant D. G. L. Shaw, Officiating Squadron Officer, to be Squadron Officer, *vice* Captain E. Lloyd, seconded. Dated 13th November, 1885.

No. 41.—NATIVE ARMY—

17th Bengal Cavalry.

The following direct appointments are made, with effect from the 9th January, 1886 :—

Ghulam Hussein Khan, to be Jemadar.

Mahomed Osman Khan, to be Jemadar.

No. 42.—VOLUNTEER CORPS—

Administrative Battalion, Presidency Volunteers and Calcutta Volunteer Rifle Corps.

Lieutenant A. A. Barrett, Wing Officer, 5th Goorkha Regiment, to be Adjutant, *vice* Captain Channer, resigned. Dated 15th December, 1885.

FURLOUGH AND LEAVE.

No. 43.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Lieutenant-Colonel C. N. Hodgson, General List, Infantry, Wing Commander and 2nd-in-Command, 32nd Bengal Infantry, (p. a.) for two years, under rule IX of the regulations of 1868.

Major and Brevet-Colonel J. H. Broome, General List, Infantry, Squadron Commander and 2nd-in-Command, 2nd Punjab Cavalry, (p. a.) for 342 days, under rule VIII, clause 2, of the regulations of 1868.

Major G. W. Rogers, Bengal S. C., Wing Commander, 4th Goorkha Regiment, Deputy Assistant-Adjutant-General for Musketry, (p. a.) for one year, under rule IX of the regulations of 1868.

Major J. A. Armstrong, R. E., Superintending Engineer, 3rd class, Public Works Department, Punjab, (p. a.) for one year and nine days, under rule IX of the regulations of 1868.

Lieutenant G. W. B. Swiney, Bengal S. C., Wing Officer and Quartermaster, 2nd Sikh Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Lieutenant J. W. B. Meade, Bengal S. C., Squadron Officer and Adjutant, 3rd Cavalry, Hyderabad Contingent, (p. a.) for 128 days, as residuary furlough, under rule I of the regulations of 1875.

Lieutenant W. Thuillier, Bengal S. C., Wing Officer, 21st Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major C. F. Oldham, 1st Goorkha Regiment, (u. p. a.) for 121 days, under rule XI of the regulations of 1868.

Surgeon-Major A. G. Grant, M.B., 16th Bengal Infantry, (u. p. a.) for 182 days, under rule XI of the regulations of 1868.

Surgeon-Major F. A. Smyth, 27th Bengal Infantry, (p. a.) for one year and 243 days, under rule IX of the regulations of 1868.

Surgeon-Major W. Duncan, M. B., 10th Bengal Infantry, (p. a.) for one year and 215 days, under rule IX of the regulations of 1868.

Surgeon W. A. Mawson, 14th Bengal Lancers, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon G. S. Griffiths, 32nd Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon A. W. MacKenzie, 5th Punjab Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon G. Shewan, M.B., (p. a.) for one year, under rule I of the regulations of 1875.

No. 44.—Major G. W. Beresford, Bengal S. C., Wing Commander and 2nd-in-Command, 43rd Bengal Infantry, is granted furlough in and out of India (p. a.) for one year and 227 days, under rule VIII, clause 2, of the regulations of 1868, with effect from the 9th November, 1885. (This cancels the furlough allowed him in G. G. O. No. 571 of 1885).

No. 45.—In G. G. O. No. 33 of 1886, for "Lieutenant-Colonel W. Barrow," read "Lieutenant-Colonel W. Barron."

No. 46.—Sub-Conductor J. Adams, Supervisor, 1st grade, Public Works Department, Rajputana, is granted leave within Indian limits for 90 days, under rule X of the regulations of 1875, with effect from the 14th October, 1885.

No. 47.—Captain C. W. Young, Bengal S. C., has been granted an extension of furlough (m. c.) for 48 days by the Secretary of State for India.

LONDON GAZETTE.

No. 48.—The following extracts are published for general information :—

"London Gazette," dated the 15th December, 1885, page 6070.

"India Office, 15th December, 1885.

THE Queen has approved of the following Promotions and Alterations of Rank among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Robert Parry Nisbet, C.I.E. Dated 12th October, 1885.

Major Charles Henry Tilson Marshall. Dated 12th October, 1885.

To be Major.

Captain Edward Law Durand. Dated 10th October, 1885.

To be Captain.

Lieutenant Clarence Henry Hayes. Dated 1st October, 1885.

BENGAL CAVALRY.

To be Lieutenant-Colonels.

Major Richard Tickell Montgomery Lang.
Dated 12th October, 1885.
Major George Woodward Willock. Dated
20th October, 1885.

BENGAL INFANTRY.

To be Lieutenant-Colonels.

Major Arthur Plantagenet Broome. Dated
12th October, 1885.
Major Samuel Brown Home. Dated 12th
October, 1885.
Major Alfred Thornton Davis. Dated 20th
October, 1885.

BENGAL MEDICAL ESTABLISHMENT.

Surgeons to be Surgeons-Major. Dated 30th
September, 1885:—

Alexander John Willcocks, M.D.
Timothy Moloney, M.D.
Charles Washington Shirley Deakin.
Henry Kellock McKay.
Frederick Robert Swaine, M.D.

ERRATUM.—In the List of Lieutenants of the
Bengal Staff Corps promoted to Captain in the
London Gazette of 17th November, 1885, for
Philip Picot read *Henry Philip Picot*.

"*London Gazette*," dated the 18th December,
1885, pages 6142 and 6143.

"*India Office*," 18th December, 1885.

THE Queen has approved of the following
Admissions to the Staff Corps made by the
Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant George Cortlandt Childe Shake-
spear, from the Royal Irish Fusiliers. Dated
28th August, 1883, but to rank from 11th
September, 1876.
Lieutenant Edward Uvedale Marrett, from the
Royal Artillery. Dated 17th January, 1884,
but to rank from 31st January, 1878.
Lieutenant George Herbert Weller, from the
Leinster Regiment. Dated 24th November,
1883, but to rank from 5th May, 1880.
Lieutenant Stanley Charles Gough, from the
Hampshire Regiment. Dated 27th October,
1882, but to rank from 1st July, 1881.
Lieutenant Charles Bertram Templer, from the
Scottish Rifles. Dated 28th April, 1884, but
to rank from 1st July, 1881.
Lieutenant George Arthur Cookson, from the
Scottish Rifles. Dated 26th January, 1884,
but to rank from 1st July, 1881.
The undermentioned Officers have been
granted a step of honorary rank on retire-
ment:—

To be Colonel.

Lieutenant-Colonel Francis Randolph Trevor,
of the Madras Staff Corps. Dated 9th
October, 1885.

To be Lieutenant-Colonel.

Major William Patrick Oliphant Boulderson,
of the Madras Staff Corps. Dated 20th
November, 1885.

To be Deputy Surgeon-General.

Brigade-Surgeon Robert Rouse, of the Bengal
Army. Dated 1st September, 1885.

To be Brigade-Surgeon.

Surgeon-Major George Grant, of the Bengal
Army. Dated 30th October, 1885.

"*London Gazette*," dated the 22nd December,
1885, page 6193.

"WAR OFFICE, PALM MALL,
22nd December, 1885.

MEMORANDA.

* * * * *

The undermentioned Lieutenant-Colonels to
be Colonels:—

Reginald Bythell, Bombay Staff Corps. Dated
2nd October, 1885.
Charles Aylmer Liardet, Madras Staff Corps.
Dated 4th October, 1885.
Henry George Saunders, Bengal Staff Corps.
Dated 20th October, 1885.
Charles O'Loughlin L. Prendergast, Bengal
Staff Corps. Dated 23rd October, 1885.

PROMOTIONS.

No. 49.—The following promotions are made,
subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Frederick Charles St.
John, Madras S. C.,—20th January, 1886.

BENGAL STAFF CORPS.

To be Major.

Captain and Brevet Lieutenant-Colonel John
Biddulph,—22nd October, 1885.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major James Nisbet Steel, General List, In-
fantry,—20th January, 1886.
Major Major Henry Court, General List,
Cavalry,—20th January, 1886.

No. 50.—COLONEL'S ALLOWANCE—

Colonel Charles Vernon Jenkins, Bengal S. C.
is admitted to the Colonel's allowance,—
20th January, 1886.

No. 51.—COMMISSARIAT DEPARTMENT—

Supernumerary Deputy Commissary and
Honorary Captain John Henry Sharps, to be
absorbed in that grade.

Deputy Assistant Commissaries and Honorary
Lieutenants Terence O'Brien and William
Powell, to be Assistant Commissaries.

Conductors Alfred Broom Cross and William
Alexander Murison, to be Deputy Assistant
Commissaries.

Supernumerary Conductor Edward Wads-
worth, to be absorbed in that grade.

Sub-Conductor Charles Lightening, to be Con-
ductor.

Sergeants Edmund Thomas Chase and Henry
Rogers, to be Sub-Conductors.

With effect from the 7th August, 1885, on
augmentation.

No. 52.—ORDNANCE DEPARTMENT—

The undermentioned Sub-Conductors, on probation, are confirmed in their present grade, with effect from the dates specified :—

Thomas Howard	1st April, 1884.
Ebenezer Johnson	9th April, 1884.
Alexander Sandilands	10th April, 1884.
Thomas John Scott	6th May, 1884.
Patrick Halpin	7th June, 1884.
Harry Phillips	2nd July, 1884.
Ernest Newby	22nd September, 1884.
Walter William Powell	24th October, 1884.

No. 53.—PUBLIC WORKS DEPARTMENT—

Honorary Lieutenant and Deputy Assistant Commissary John O'Farrell, to be Assistant Commissary, *vice* Honorary Lieutenant and Assistant Commissary James FitzGibbon, retired, with effect from 4th December, 1885.

Conductor William Man, to be Deputy Assistant Commissary, *vice* Honorary Lieutenant and Deputy Assistant Commissary John O'Farrell, promoted.

Sub-Conductor Robert Straughan, to be Conductor, *vice* Robert Miller, deceased, with effect from 28th November, 1885.

Sergeant Mallock Hanley, to be Sub-Conductor, *vice* Robert Straughan, promoted, with effect from 28th November, 1885.

Sub-Conductor Patrick Collins, to be Conductor, *vice* William Man, promoted, with effect from 4th December, 1885.

Sergeants Joe Shepherd Old and David Kirk, to be Sub-Conductors, *Supernumerary*, with effect from 4th December, 1885.

Sergeant John Bell, to be Sub-Conductor, *vice* Patrick Collins, promoted, with effect from the 4th December, 1885.

No. 54.—NATIVE ARMY—

2nd Goorkha Regiment.

Jemadar Chait Singh Thappa, to be Subadar, Havildar Chamoo Thappa, to be Jemadar, *vice* Subadar Surrupjeet Doorah, invalided, with effect from the 1st November, 1885.

No. 55.—VOLUNTEER CORPS—

East Indian Railway Volunteer Corps.

Lieutenant William Drysdale, to be Captain, *vice* J. C. Kertlant, deceased.

Volunteer Hugh Arbuthnott, to be Lieutenant, *vice* Lieutenant W. Drysdale, promoted.

Volunteer John Dun Boylan, to be Lieutenant, *vice* Lieutenant S. Carrington, resigned.

O. R. NEWMARCH, Colonel,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.**NOTIFICATION.**

Calcutta, the 22nd January, 1886.

Statement of Deposits on account of Estates from the 16th to the 22nd January, 1886.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
John Moore*	Private	European Invalid Battalion.	21st February, 1878.	Will left	R s. p. 391 11 10	...	...

* Children—
Mrs. Julia Laine,
Mr. J. P. Moore.

O. R. NEWMARCH, Colonel,

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 19th January 1886.

No. 12.—The services of Mr. J. E. Dallas, Executive Engineer, 4th Grade, *temporary rank*, State Railways, are temporarily placed at the disposal of the Foreign Department for employment in the Chhattarpur State.

The 21st January 1886.

No. 13.—The services of Lieutenant J. R. L. Macdonald, R.E., Assistant Engineer, 2nd Grade, State Railways, are temporarily placed at the disposal of the Military Department.

No. 14.—The Governor General in Council is pleased to order the following promotions and reversions among the Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified:—

Names.	From	To	With effect from	Nature of promotion.
Capper, Lieutenant J., R.E.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	8th May 1885	Permanent.
Litster, D. M.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	31st July 1885	Temporary.
Sprenger, A.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	4th August 1885	Permanent.
Rollo, J. T.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	4th August 1885	Permanent.
Lilley, A. R.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	4th August 1885	Permanent.
Gilbert, W. R.	Executive Engineer, 4th grade, sub. <i>pro tem.</i>	Executive Engineer, 4th grade	4th August 1885	Permanent.
Scobie, M. J.	Executive Engineer, 4th grade, temporary rank.	Executive Engineer, 4th grade	4th August 1885	Sub. <i>pro tem.</i>
Tickell, R. H.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	4th August 1885	Permanent.
Harriott, G. M.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	23rd August 1885	...
Foy, E. G.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	29th October 1885	...
Bhagat Singh	Executive Engineer, 4th grade, sub. <i>pro tem.</i>	Executive Engineer, 4th grade	31st October 1885	Permanent.
White, G. G.	Executive Engineer, 4th grade, temporary rank.	Executive Engineer, 4th grade	31st October 1885	Sub. <i>pro tem.</i>
Foy, E. G.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	31st October 1885	Temporary.
Litster, D. M.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	12th November 1885	...
Harriott, G. M.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	10th December 1885	Temporary.
Richard, H. J.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	1st January 1886	Sub. <i>pro tem.</i>
Nelson, R. E.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	1st January 1886	Sub. <i>pro tem.</i>
Newton, W. G.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	1st January 1886	Sub. <i>pro tem.</i>
Algie, W.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	1st January 1886	Sub. <i>pro tem.</i>
Ramsby, E. J.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	1st January 1886	Sub. <i>pro tem.</i>
Harriott, G. M.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	1st January 1886	Sub. <i>pro tem.</i>

The 22nd January 1886.

No. 15.—Mr. T. R. Wynne, Executive Engineer, 3rd grade, sub. *pro tem.*, State Railways, is appointed Officiating Deputy Consulting Engineer for Guaranteed Railways, Bombay.

No. 16.—In continuation of Public Works Department Notification No. 224, dated 24th August 1885, the following sanction by the Right Hon'ble the Secretary of State, from Productive Public Works funds, is published for general information. This sanction is in supersession of that conveyed in Despatch No. 13 P. W. of 24th February 1876, published in the *Gazette of India* under Notification No. 11, dated 14th January 1885:—

	SANCTION BY SECRETARY OF STATE.		SANCTION AS SUBSEQUENTLY REVISED BY GOVERNMENT OF INDIA.		DESPATCH OF SECRETARY OF STATE CONVEYING SANCTION TO CLASSIFICATION OF WORK AS PRODUCTIVE PUBLIC WORKS.		REMARKS.
	Direct outlay.	Indirect charges.	Direct outlay.	Indirect charges.	No.	Date.	
NORTH-WESTERN PROVINCES AND OUDH.	R	R	R	R			
Agra Canal	87,16,697	7,38,414	...	...	33 P. W.	Dec. 10, 1885	

No. 17.—In continuation of Public Works Department Notification No. 16, dated 22nd January 1886, the following sanction by the Right Honorable the Secretary of State is published for general information. This sanction is in supersession of that conveyed in Despatch No. 48-P. W., dated 30th November 1880, and published in the *Gazette of India* under Notification No. 11, dated 14th January 1885:—

	SANCTION BY SECRETARY OF STATE.		SANCTION AS SUBSEQUENTLY REVISED BY GOVERNMENT OF INDIA.		DESPATCH OF SECRETARY OF STATE CONVEYING SANCTION.		REMARKS.
	Direct outlay.	Indirect charges.	Direct outlay.	Indirect charges.	No.	Date.	
BOMBAY.							
Kadwa River Works	6,91,891	33,526	...	...	51 P. W.	Dec. 3, 1885	The outlay on this project up to 31st March 1885, has been debited to the Productive Public Works Grants, b/c. all further expenditure must be met from Grants from Revenue.

No. 18.—The services of Mr. B. W. Cantopher, Executive Engineer, 3rd grade, sub. *pro tem.*, Bengal, temporarily employed on State Railways, are transferred from the Establishment under the Government of Bengal, to that under the Chief Commissioner, Assam.

No. 19.—Addendum to Public Works Department Notification No. 40, dated 29th January 1885 :—
Captain G. F. Wilson, R.E., Executive Engineer, 4th grade, State Railways, is promoted to Executive Engineer, 3rd grade, sub. *pro tem.*

TELEGRAPH.

The 16th January 1886.

No. 11.—The following officiating promotions are made in the Indian Telegraph Department, with effect from the dates and for the periods specified :—

Names.	From	To	Period.
Mr. S. P. W. V. Luke, C.I.E.	Superintendent, 3rd Grade.	Officiating 2nd Grade Superintendent.	From 3rd January 1886 till further orders.
Mr. F. G. Maclean . . .	Superintendent, 4th Grade.	Officiating 3rd Grade Superintendent.	From 4th December 1885 to 2nd January 1886, inclusive.
Mr. C. P. Landon . . .	Superintendent, 4th Grade.	Officiating 3rd Grade Superintendent.	From 3rd January 1886 till further orders.
Mr. M. J. Brind . . .	Assistant Superintendent, 1st Grade.	Officiating 4th Grade Superintendent.	From 4th December 1885 till further orders.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 5.}

CALCUTTA, SATURDAY, JANUARY 30, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

An Act for imposing a tax on income derived from sources other than agriculture.

The Northern India Fisheries Act, 1878, Amendment Act.

The Indian Contract Act, 1872, Section 265, Amendment Act.

The Mirzapur Stone Mahal Act.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations or published under Rule 22:—

Nothing for publication.

SUPPLEMENT No. 5.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 27th January 1886.

No. 91.—The Governor-General in Council has been pleased to confirm the admission of Mr. T. M. Swaminátha Aiyár, B.A., a Probationer in the Madras Presidency, to employment in the Civil Service of that Presidency, in accordance with the rules issued under Section 6 of the Statute 33 Vic., Cap. 3.

The 30th January 1886.

No. 100.—The Governor-General in Council hereby declares that it is expedient that the Governor-General shall visit certain parts of India unaccompanied by his Council. And in the exercise of the powers conferred by the Indian Councils Act, Section 6, the Governor-General in Council hereby nominates the Honourable Courtenay Peregrine Ilbert, Barrister-at-Law, C.S.I., C.I.E., to be President of the said Council, with effect from the third of February 1886, during the time of such visit; and the powers of the Governor-General in assemblies of the said Council during the time of such visit shall be reposed in the said Honourable Courtenay Peregrine Ilbert, except that of assenting to, or withholding his assent from, or reserving for the signification of Her Majesty's pleasure, any law or regulation as provided in the 24th

and 25th Vic., Cap. 67. And the Governor-General is authorized by this order made for that purpose alone to exercise all or any of the powers which may be exercised by the said Governor-General in Council in every case in which the said Governor-General may think it expedient to exercise the same, except the powers of making laws and regulations.

ESTABLISHMENTS.

The 29th January 1886.

No. 36.—The Right Honourable the Secretary of State for India in Council has been pleased to appoint General Sir Frederick Sleight Roberts, Bart., G.C.B., C.I.E., V.C., R.A., Commander-in-Chief of Her Majesty's Forces in India, to be an Extraordinary Member of the Council of the Governor-General of India in succession to General Sir Donald Martin Stewart, Bart., G.C.B., C.I.E. It is hereby notified that General Sir F. S. Roberts, Bart., has on the forenoon of this day taken his seat under the usual salute as an Extraordinary Member of the said Council.

No. 39.—The Governor-General in Council has been pleased, under the provisions of the Statute 24 and 25, Vic., Cap. 67, section 27, to appoint Major-General Thomas Elliott Hughes, R.A.,

Director-General of Ordnance in India, to act temporarily as an Ordinary Member of the Council of the Governor-General in the place of Lieutenant-General the Hon'ble Thomas Fourness Wilson, C.B., C.I.E., incapacitated by illness. Major-General Hughes has on the forenoon of this day taken his seat in the said Council under the usual salute.

EXAMINATIONS.

The 27th January 1886.

No. 4.—Mr. E. B. Harris, of the Bengal Civil Service, having obtained a Degree of Honor in Bengali, in the 1st Division, has been presented with the authorized donation of Rs. 2,000.

JUDICIAL.

The 23rd January 1886.

No. 104.—The services of Mr. J. Posford, of the Bengal Civil Service, are replaced at the disposal of the Government of Bengal, with effect from the date on which he was relieved of his officiating appointment as District and Sessions Judge of Sylhet and Sessions Judge of Cachar.

No. 106.—The Honorable J. Q. Pigot, B.A., Barrister-at-Law, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for eight months and fourteen days, with effect from the 20th May 1886, or from any subsequent date on which he may avail himself of it.

The 27th January 1886.

No. 121.—The Honorable H. T. Prinsep, a Judge of the High Court of Judicature at Fort William in Bengal, resumed his seat on the Bench of the High Court, on the forenoon of the 22nd instant.

The 29th January 1886.

No. 130.—The Honorable L. R. Tottenham, C.S., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained the usual subsidiary leave in connection with the furlough granted to him in Home Department Notification No. 81, dated the 16th instant.

ECCLESIASTICAL.

The 29th January 1886.

No. 48.—APPOINTMENT.—The Reverend J. B. Brunesson, B.A., to be Chaplain of Nowgong, Central India, with effect from the 5th January 1886.

A. MACKENZIE,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—(SURVEYS).

Calcutta, the 27th January, 1886.

No. 86—40-2 S.—Lieutenant J. M. Fleming, B.S.C., Assistant Superintendent, Survey of India Department, sub. *pro tem.*, is appointed to be an Assistant Superintendent, 2nd Grade, on probation, with effect from the 22nd October 1885.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 26th January, 1886.

No. 163 G.—Daffadar Sant Singh, 2nd Regiment, Central India Horse, is promoted to the rank of Jemadar in the Corps, with effect from the 18th September, 1885, *vice* Kan Singh, promoted.

No. 166 G.—With reference to Foreign Department Notification, No. 2602 G., dated the 17th December, 1885, Mr. C. W. Robertson, Consular Agent for the United States of America at Rangoon, resumed charge of his office on the 6th January, 1886.

The 27th January, 1886.

No. 183 G.—The following appointments are made in the Berar Commission:—

Waman Narayan Bapat, Officiating Extra Assistant Commissioner of the 5th Class, to be an Extra Assistant Commissioner of the 5th Class, *vice* Lieutenant P. J. Melvill, Supernumerary Assistant Commissioner of the 3rd Class, seconded.

Mr. Richard MacGill, to be an Extra Assistant Commissioner of the 5th Class, with effect from date of joining, *vice* Saiyad Nur-ud-din, Supernumerary Assistant Commissioner of the 3rd Class, seconded.

EXTERNAL.

The 27th January, 1886.

No. 186 E.—His Excellency the Viceroy and Governor-General is pleased to confer upon Pandit Suraj Kaul, Extra Assistant Commissioner at Quetta, the title of "Rai Bahadur," as a personal distinction.

H. M. DURAND,

Secretary to the Government of India.

FRONTIER.

Lahore, the 21st December, 1885.

No. 1071.—With the sanction of the Governor-General in Council, the following Acts are declared, under the provisions of Section 3 of

Act XIV of 1874, to be in force in the following Scheduled Districts of the Punjab, namely:—

Hazāra.
Peshāwar.
Kohāt.

Bannu.
Dera Ismail Khan.
Dera Ghazi Khan.

Year.	Number.	Subject.	REMARKS.
1836	XXVI	Governor-General's Camp Police.	
1837	IV	Power to acquire land.	
1838	XXV	Wills executed before the 1st January 1866.	
1839	XXIX	Dower, when marriage was contracted before 1st January 1866.	
"	XXX	Inheritance, where descent took place before 1st January 1866.	
"	XXXII	Interest.	
1841	XI	Military Courts of Requests.	
"	XIX	Curators in cases of succession.	
1842	IX	Lease and release.	
"	XII	Military Bazaars.	
1843	V	Slavery.	
1847	XX	Copyright.	
1850	XVIII	Protection of Judicial Officers.	
"	XIX	Binding of apprentices.	
"	XXI	Non-forfeiture of rights by loss of caste.	
"	XXXIV	State prisoners.	
"	XXXVII	Inquiries into behaviour of public servants.	
1851	VIII	Tolls on roads and bridges.	
1852	XXX	Naturalization of aliens.	
"	XXXIII	Enforcement of Judgments of Charter Courts and Military Courts of Requests.	
1853	II	Burden on land.	
"	XIX	Recusant witnesses.	
1854	Sec. 26 XXVI	Education of male minors subject to the superintendence of the Court of Wards.	
"	XXXI	Barring entails; conveyances by married women.	
1855	XI	Meane profits and improvements.	
"	XII	Executors and Administrators.	
"	XXIII	Administration of mortgaged estates in cases of descents occurring or devised made before the 1st January 1866.	

Year.	Number.	Subject.	REMARKS.
1855	XXIV	Penal servitude.	
"	XXVIII	Interest.	
1856	XI	Desertion by European Soldiers.	
"	XV	Marriage of Hindu widows.	
1857	XI	Offences against the State.	
"	XXV	Forfeiture by mutineers.	
1858	III	State prisoners.	
"	XXXV	Estates of lunatics not subject to jurisdiction of Supreme Courts.	
"	XXXVI	Lunatic Asylums.	
"	XL	Care of persons and property of minors.	
1859	III	Cantonment Joint Magistrates.	
"	IX	Claims to property seized as forfeited.	
"	XV	Patents.	
1860	XXI	Registration of Societies.	
"	XXVII	Collection of debts on successions.	
1861	IX	Minors.	
1862	III	Government seal.	
1863	XVI	Excise duty payable on spirits used in arts and manufactures.	
"	XXIII	Claim to waste lands.	
"	XXXI	Gazette of India.	
1864	III	Foreigners.	
"	VI	Whipping.	
"	XV	Tolls on public roads and bridges.	
1865	NI	Common carriers.	
"	XI	Mofussil Courts of Small Causes.	
"	XV	Marriage and divorce among Parsis.	
"	XXI	Intestate succession among Parsis.	
1866	V. Secs. 1 & 13	Bills of Exchange, Commercial Law.	
"	XXI	Dissolution of marriage of native converts.	
"	XXVIII	Trustees and mortgagees' powers.	So far as not repealed by Act II of 1882.
1867	XXV	Printing Presses, &c.	
1869	XV	Evidence of prisoners.	

C. L. TUPPER,

Offg. Secretary to the Government of the Punjab.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS.

PUBLIC DEBT.

Calcutta, the 28th January 1886.

No. 449.—In accordance with the Resolution of the Government of India in the Financial Department, No. 112, dated 6th April 1883, notice is hereby given that the original Promissory Notes mentioned on the subjoined list (of which duplicates have been applied for on the allegation that the originals have been lost) will be discharged at the General Treasury of Fort William on 30th June 1886, with all interest due upon them, and that upon that date all further interest upon such Notes shall cease:—

No. of the Note.	Value.	In whose name issued.	From what date the lost Note bears interest.	Claimant for duplicate.	REMARKS.
082943 4% 1842-43	500	Secretary and Treasurer, Bank of Bengal	August 1, 1882	Nabin Nath Mitter	No. 85.
088401 " " "	1,000	Nobogopal Mitter	February 1, 1882	Sreemutty Durgamoney Dassee	" 85.
089582 " " "	4,000	Debnath Sreemoney	Ditto 1, 1881	Sreeram Chunder Ghosal	" 81.
038264 " 1865	500	Gopal Chunder Sreemoney	May 1, 1876	Sreemutty Brojocoomary Dassee	" 87.
064391 " " "	1,000	Ramchunder Seal	November 1, 1880	Sreeram Chunder Ghosal	" 81.
073233 " " "	2,000	Moodobun Dass Dwarka Dass	May 1, 1881	Khashee Dayee	" 82.
089663 " " "	500	Debnath Sreemoney	November 1, 1880	R. C. Gunning	" 86.
112316 " " "	500	Ramjeebun Ghosh	Ditto 1, 1880	Ditto	" 86.
A 012497 R4% 1879	4,000	Sreeram Chunder Ghosal	January 16, 1881	Sreeram Chunder Ghosal	" 81.
012498 " " "	2,000	Ditto	Ditto 16, 1881	Ditto	" 81.

No. 450.—The following lists of Notes which were advertised for discharge in Notification Nos. 2846 and 2847, dated 5th September 1885, are republished in accordance with Financial Department Resolution No. 112, dated 6th April 1883:—

No. 1.

List of Government Promissory Notes advertised for discharge on which Interest is paid under Orders of the Comptroller General, but Duplicates of which have not yet been issued subsequent to Financial Notification, dated 4th September 1873.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
000078 31% 1853-54	1,600	Mootoo Sawmy Pillay	August 31, 1871	Mootoo Sawmy Pillay	Order No. 36.
000478 " " "	5,000	Shama Sundary	February 29, 1876	Shama Sundary	" 13.
65 4% 1832-33	3,400	J. A. Hawkins, Registrar, Sudder Dewany Adalat.	May 1, 1852	Raneg Chunder Cally Dabee, Executrix of Rajah Gunesh Chunder Roy.	" 13.
14663 " " "	5,000	Moti Khanum	November 1, 1856	Bisheshar Persadt	Order No. 55.
Ct. 4403 " " "	6,500	The Registrar, Sudder Dewany Adalat.	May 1, 1872	Monce Brindo Dabee by her Attorney Jogendro Lall Mookerjee.	" 55.
000936 " " "	2,000	Hurrish Chunder Ghuttuck	November 1, 1873	Hurrish Chunder Ghuttuck.	" 55.
Ct. 001565 " " "	2,000	M. Amoorthlingum	May 1, 1878	P. Rama Sawmy Moodeliar.	Order No. 12.
Ct. 001566 " " "	3,000	Ditto	Ditto	Ditto	" 12.
Ct. 8399 " 1835-36	500	Kristo Mohun Mitter	March 31, 1863	Madhub Chunder Chatterji.	" 12.
2709 " " "	1,000	Motee Khanum	September 30, 1856	Bisheshar Persadt	Order No. 55.
005940 " " "	2,800	Mootoo Sawmy Pillay	September 30, 1871	Mootoo Sawmy Pillay	" 36.
10048 " " "	500	James English	March 31, 1868	Madho Mistry.	" 36.
006592 " " "	500	Hurrish Chunder Ghuttuck	March 31, 1877	Hurrish Chunder Ghuttuck.	" 36.
006296 " " "	500	Ditto	September 30, 1873	Ditto.	" 36.
005783 " " "	600	Nobokissory Dassee	September 30, 1872	Nobokissory Dassee.	" 36.
001202 " " "	1,000	Sreenath Mookerjee	March 31, 1871	Doyal Chand Seal.	" 36.
009710 " " "	500	Rajnarain Chatterjee	March 31, 1875	Rajnarain Chatterjee.	" 36.
008012 " " "	1,000	Kadumbini Debee	September 30, 1874	Hura Kumar Gossain and	Order No. 3.
011382 " " "	1,000	Ditto	Ditto	Soorjee Kumar Gossain	" 3.
015719 " " "	1,000	Bank of Bengal	March 31, 1877	Heera Lal	" 8.
008595 " " "	1,000	Prem Chand Bose	September 30, 1870	Sham Chand Bose	" 15.
002614 " " "	500	Nobin Chunder Paul	September 30, 1871	Rohoram Banerjee.	" 21.

Notice of discharge withdrawn by consent.

† To be renewed on bond.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	Remarks.
001254	2,500	Narsu Babji Sanah Wayakar.	March 31, 1868	Mt. Umabai.	Order No. 66.
001285 4% 1835-36	4,000	Rajchunder Soor.	March 31, 1879	Haridhone Soor and Sri-moti Hari Dassi.	" 65.
13365 of 8059 "	1,000	Ditto	Ditto	Ditto.	" 19.
13367 of 8059 "	1,000	Raja Indoo Bhusun Deb Roy	March 31, 1861	Pooroo Chunder Gangooly	" 36.
3981—14965	3,500	Mootoo Sawmy Pillay	August 1, 1871	Mootoo Sawmy Pillay	
007603 4% 1842-43	500	Balcrustna Myaram	August 1, 1870	Balcrustna Myaram.	
016383	500	Hurry Nath Mookerjee.	February 1, 1861	Behary Bhusan Mookerjee.	
20822 "	500	Ditto	Ditto	Ditto.	
21200 "	1,000	Bholanath Mitter.	February 1, 1873	Bholanath Mitter.	
024259 "	1,000	Ditto	Ditto	Ditto.	
024261 "	1,000	Netye Churn Bysack	Ditto	Nabee Buksh Shekdar.	
011852 "	1,000	Tara Sundary Dabee	August 1, 1874	Tara Sundary Dabee.	
029914 "	500	Hurrish Chunder Ghuttuck	February 1, 1873	Hurrish Chunder Ghuttuck.	
013697 "	500	Ditto	Ditto	Ditto.	
013698 "	1,000	Ditto	February 1, 1874	Ditto.	
013699 "	1,000	Ditto	August 1, 1873	Ditto.	
023259 "	1,000	Ditto	Ditto	Ditto.	
014164 "	500	Ditto	February 1, 1873	Ditto.	
013431 "	500	Ditto	August 1, 1873	Ditto.	
014326 "	1,000	The Bank of Bengal	August 1, 1871	Doyal Chand Seal.	
Ct. 14914 "	1,000	Pettumber Dhur	Ditto	Ditto.	
18998 "	1,000	Jeevanjee Bomanjee, Harmus-jee Pestonjee & Fuckerjee Lunjee.	August 1, 1874	Harmusjee Pestonjee and Fuckerjee Lunjee.	
034182 "	1,000	Peary Mohun Ghossamy	August 1, 1866	Guru Churn Chuckerbutty.	
002540 "	5,000	Bepro Dass Dass	August 1, 1877	Bepro Dass Dass.	
040876 "	10,000	Penumatcha Seetaramaraga	Ditto	Penumatcha Seetaramaraga Gara.	
075291 "	4,000	Mothoor Nath Sircar	February 1, 1878	Nilcunto Pall.	
029160 "	2,000	Ramlall Buddtedoss	February 1, 1854	Moonshi Newal Kissors	Case No. 362.
056608 "	1,000	Oriental Bank Corporation	February 1, 1878	Degumbery Dabee.	" 355.
035874 "	1,000	Bank of Bengal	February 1, 1877	Bhoobunesury Dabee	" 355.
019889 "	5,400	Kadumbini Dabee	February 1, 1875	Hurroo Kumar Gossain and Sooriee Kumar Gossain.	Order No. 3.
045164 "	1,000	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	August 1, 1879	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	" 2.
047000 "	1,000	Mohesh Chunder Sen	February 1, 1877	Mohesh Chunder Sen	" 32.
047001 "	1,000	Ditto	Ditto	"	" 32.
047002 "	1,000	Ditto	Ditto	"	" 32.
047003 "	1,000	Ditto	Ditto	"	" 32.
000248 }	1,000	{ Executive Commissariat officer, Kussowlee,	February 1, 1866	Jowala Persaud	" 25.
Ct. 19682 "	1,000	Gopal Chunder Seal & Co.	December 31, 1862	Madhub Chunder Chatterjee.	
Ct. 401 "	4,100	Motee Khanum	December 31, 1856	Bisheshar Persad	Order No. 55.
33666 "	300	Udit Chunder Addy	August 1, 1880	Gopal Chunder Ghose	" 38.
009974 "	500	The Bank of Bengal	February 1, 1879	Mr. S. J. Stuart	" 40.
03090 "	500	S. T. Moysey	Ditto	Ditto.	" 40.
038487 "	500	Collector of Allahabad	August 1, 1879	Subadar Boghaul Singh	" 47.
089923 "	500	Bank of Bengal	Ditto	Ditto.	" 47.
078037 "	5,000	E. D. I. Ezra	February 1, 1878	Indromoni Dassoo, Ad-ministratrix, Estate Gunga Narayan Sircar.	" 48.
052900 "	5,000	Chartered Mercantile Bank	Ditto	Ditto	Order No. 48.
056251 "	1,000	Ram Rutten Bose	August 1, 1874	Drobomoyee Dabee	" 52.
001129 }	1,000	Bank of Bengal	August 1, 1881	Goshy Churn Dass, care of Dwarka Nath Dutt, attorney-at-law, 3 Hastings Street.	" 60.
Ct. 18461 "	500	Ditto	Ditto	Ditto	" 60.
089468 "	500	Chundi Pershad Dinonath	August 1, 1869	Bhola Nath, son of Mah-kun Lall.	" 67.
067609 "	500	Ditto	February 1, 1879	C. G. D'Souza	" 70.
19146 "	1,800	Mungamur Lukshminarsoo and Mungamur Lukshmamma.	June 30, 1879	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	" 2.
086068 "	1,000	Administrator General, Bengal	June 30, 1868	Sreemutty Bhaba Sundary Dabee.	" 24.
035982 " 1854-55	4,600	Moongamoor Nursimharo	June 30, 1878	Moongamoor Nursimharo.	" 28.
10299—17252	1,000	Hurrish Chunder Ghuttuck	December 31, 1873	Hurrish Chunder Ghuttuck.	
018972 "	1,000	Ditto	Ditto	Ditto.	
014423 "	1,000	Pettumber Dhur	June 30, 1871	Doyal Chand Seal.	
024588 "	1,000	Khetter Gopal Sen	June 30, 1873	Khetter Gopal Sen.	
43985 "	500	Khandoss Muncharam	December 31, 1877	Gurdhunbhai Doyaram.	
021160 "	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	
027795 "	2,000	Mootoo Sawmy Pillay	June 30, 1871	Mootoo Sawmy Pillay	Order No. 36.
034705 "	500	Prem Chunder Bose	December 31, 1870	Sham Chand Bose	" 15.
25289 "	500	Bhojokisto Mullick & Sons	June 30, 1877	Bhojokisto Mullick & Sons	" 44.
019182 "	500	A. M. Sutherland	June 30, 1879	C. J. Vencata Soobbiah	" 56.
42809 "	600	Bank of Madras	Ditto	Ditto	" 56.
022431 "	900				

No. of Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
019741 4% 1884-85	2,500	Bank of Madras	June 30, 1879	C. J. Vencata Soobbiah	Order No. 53.
086119 " 1865	500	Troylucko Mohinee Dassee	November 1, 1877	Troylucko Mohinee Dassee	Case No. 430.
2766 " "	500	Mudho Soodun Bose	May 1, 1867	Saroda Churn Bose.	
041413 " "	500	Goolab Shunker Doobey	November 1, 1872	Goolab Shunker Doobey.	
045261 " "	1,000	The Bank of Bengal	November 1, 1873	Byramjee Harmusjee.	
003330 " "	2,000	Netye Churn Bysack	November 1, 1872	Nabee Buksh Shekdar.	
1305 " "	500	Tulsey Dass Mullick	May 1, 1873	Wooma Churn Chuckerbutty.	
017194 " "	500	Hurrish Chunder Ghuttuck	Ditto	Hurrish Chunder Ghuttuck.	
052804 " "	500	Gopal Chunder Sreemany	Ditto	Ram Gopal Pal and Deno Nauth Ruckhit.	
055837 " "	500	Bijraj Jagram	Ditto	Ditto.	
028408 " "	500	Khetter Gopal Sen	November 1, 1873	Khetter Gopal Sen.	
037506 " "	500	The Bank of Bengal	November 1, 1875	Comul Churn Endro.	
082110 " "	3,000	Joggon Mohini Dabee	May 1, 1876	Joggon Mohinee Dabee.	
000464 " "	500	The National Bank of India, Limited.	November 1, 1874	Octavius Steel.	
059217 " "	900	Ditto	Ditto	Ditto.	
060053 " "	600	Ditto	Ditto	Ditto.	
085045 " "	5,000	Dr. Charles J. Jackson, and William M. Soutar.	May 1, 1877	Sreeram Chunder Pal.	
087736 " "	5,000	Mudhoobun Dass Dwarka Dass.	Ditto	Jadob Chunder Pal.	
002175 " "	2,000	Brojo Nath Mullick, and others, Executors of Tarruck Nath Mullick	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundul.	
076859 " "	1,900	E. E. J. Tweedie	November 1, 1875	Prosono Coomar Bose.	
066583 " "	1,300	The Administrator General, Bengal	November 1, 1877	The Deputy Commr. of Delhi, Admr. of G. D. E. Dorris.	
063409 " "	5,000	Dheer Chand Pal	Ditto	Dheer Chand Pal.	
063410 " "	5,000	Ditto	Ditto	Ditto.	
063411 " "	2,000	Ditto	Ditto	Ditto.	
063412 " "	500	Ditto	Ditto	Ditto.	
063413 " "	500	Ditto	Ditto	Ditto.	
063618 " "	1,500	Ditto	Ditto	Ditto.	
066944 " "	500	Bissonath Bakchee	May 1, 1878	Prosono Coomar Bakchee.	
063935 " "	500	J. H. Belchambers, W. L. Wenger, G. S. Sykes, and R. Williamson	Ditto	Survivors of the holders.	
099215 " "	1,000	Baroda Prasad Mookerjee and another.	May 1, 1879	Ishan Chunder Bose	Order No. 7.
107595 " "	500	Ditto	Ditto	Ditto	
095756 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lall	8.
090048 " "	500	Luchmegchand Radhakisen	May 1, 1879	Shoobol Chundra Sen	11.
075029 " "	500	Gopal Chunder Sreemany	November 1, 1875	Nilmoni Ghose	26.
032266 " "	1,000	Mohes Chunder Sen	November 1, 1876	Mohesh Chunder Sen	32.
032267 " "	1,000	Ditto	Ditto	Ditto	32.
032268 " "	1,000	Ditto	Ditto	Ditto	32.
032269 " "	1,000	Ditto	Ditto	Ditto	32.
115472 " "	500	Helen T. Schumacher	November 1, 1879	Helen T. Schumacher	16.
115473 " "	500	Ditto	Ditto	Ditto	16.
115474 " "	500	Ditto	Ditto	Ditto	16.
5256 " "	500	E. E. Petrococchino & Co.	May 1, 1868	S. Bama Soondary Dabee	24.
000208 " "	500	Kartick Chunder Burral	Ditto	Ditto	24.
078693 " "	500	National Bank of India, Ltd.	May 1, 1880	Ram Coomar Chooramony	20.
037871 " "	500	Dyal Chund Sahoye	May 1, 1873	Brijendra Coomar Sen	30.
048219 " "	500	Mooltan Chund	May 1, 1876	Chunno Lall	31.
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kadumbeeni Dassi	33.
094140 " "	900	Ditto	November 1, 1878	Dwarkanath Pyne	34.
106893 " "	1,000	National Bank of India	May 1, 1878	Golai Chand Heerjee Kottra	39.
106894 " "	1,000	Ditto	Ditto	Ditto	39.
106895 " "	1,000	Ditto	Ditto	Ditto	39.
106899 " "	1,000	Ditto	Ditto	Ditto	39.
106888 " "	1,000	Bank of Madras	November 1, 1879	Ditto	56.
106886 " "	1,000	Ditto	Ditto	Ditto	56.
036554 " "	2,000	Ditto	Ditto	Ditto	56.
067785 " "	2,000	Ditto	Ditto	Ditto	56.
001015—000088	2,000	Narsu Babji Sanch Wayaker	May 1, 1868	Musamut Amabai	66.
053583 " "	500	Nobo Coomar Acharji	November 1, 1877	Lakhan Chunder Acharji, care of Bama Churn Roy, East Indian Railway, Agent's Office, Calcutta.	62.
142787 " "	1,000	Bista Das Ghose	November 1, 1881	Bistu Das Ghose	64.
114368 of 4% 1865.	500	Jogo Mohan Lahiri	November 1, 1882	Jogo Mohan Lahiri	72.
119716 " "	500	Ditto	Ditto	Ditto	72.
089755 " "	1,000	Deb Nath Sreemany	Ditto	Ditto	72.
123866 " "	500	Jogo Mohan Lahiri	Ditto	Bhobo Sundari Dabee	72.
150377 " "	1,000	Ditto	Ditto	Ditto	72.
150385 " "	500	Ditto	Ditto	Ditto	72.
150386 " "	1,000	Ditto	Ditto	Ditto	72.
026520 " "	1,100	J. L. Buxbury	May 1, 1878	Pir Ali Behehili	73.
036874 " "	2,000	Pundit Kishen Lall	May 1, 1877	Pundit Kishen Lall	76.
034126 " Rd. 1879	4,000	Triposore Shashagerow, of Aska, Ganjam.	No interest paid since issue.	Triposore Shashagerow, of Aska, Ganjam.	
A 002748 " "	500	Bank of Bengal	July 16, 1881	Sancata Chunder Mitter	Order No. 68.
004614 " "	800	The Chartered Mercantile Bank of India, London and China.	January 16, 1872	Khetter Nath Moostophi and Chunderguty Moostophi.	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	Remarks.
	R				
004407 4% Rd. 1879	500	Hurrish Chunder Ghuttack	January 16, 1874	Hurrish Chunder Ghuttack	
004534 " "	1,000	Ditto	July 16, 1873	Ditto	
023973 " "	5,000	Reethal Persad	Ditto	Reethal Pershad.	
007068 " "	500	Mooktamoni Dabee	January 16, 1872	Mooktamoni Dabee.	
013984 " "	500	Denonath Gangooly	Ditto	Denonath Gangooly.	
032999 " "	1,000	Mooktamoni Dabee	Ditto	Mooktamoni Dabee.	
034511 " "	500	Ditto	Ditto	Ditto	
012607 " "	1,000	Pundit Sheo Churn	Ditto	Pundit Sheo Churn.	
056278 " "	500	Charcoondah Rama Chundriah	July 16, 1876	Charcoondah Rama Chundriah	
054501 " "	1,100	Ramtaruk Mookerjee	July 16, 1877	Kadumbini Dabee.	
027398 " "	1,000	Nowrojee Bazonjee Fuckerjee	January 16, 1877	Merwanjee Franjee Moody and Jarbai.	
024163 " "	1,000	Dhunjeebhoy Nanobhoy	Ditto	Ditto.	
028433 " "	1,000	J. W. Chisholm	Ditto	Ditto.	
028834 " "	1,000	Ditto	Ditto	Ditto.	
041272 " "	1,000	C. M. H. Day	January 16, 1875	Vullub Dass Heera Chund	
049224 " "	1,000	Kahandas Muncharam	January 16, 1878	Gordhumbhai Doyram.	
049225 " "	1,000	Ditto	Ditto	Ditto.	
005172 " "	1,000	Bhoobun Mohinee Dassee	January 16, 1877	Bhoobun Mohinee Dassee.	
008776 " "	500	Bunsi Lall Abeerchand	July 16, 1874	P. Doorgachellum Moodel-lar.	Order No. 1.
043475 " "	4,000	Jose Francisco de Piedade Pereira	January 16, 1872	Jose Andre Pereira	" 9.
034522 " "	500	Pundit Harshahye and his wife Roopuanti.	January 16, 1874	Pundit Harshahye and his wife Roopuanti.	" 23.
034523 " "	500	Rajkristo Bannerjee	July 16, 1874	Omesh Chunder Banerjee	" 23.
005235 " "	500	Mohes Chunder Sen	January 16, 1877	Mohesh Chunder Sen	" 27.
027710 " "	1,000	Ditto	Ditto	Ditto	" 32.
027711 " "	1,000	S. T. Moyséy	January 16, 1879	Mrs. S. J. Stewart	" 40.
049515 " "	500	Bhawani Khosai Chand	July 16, 1876	Dabidass Pranjivan Das	" 41.
057055 " "	3,000	J. Alamalaména	January 16, 1878	Mysore Stretnivasa Rao	" 42.
061360 " "	500	Bank of Bengal	January 16, 1880	Helen T. Schumacher	" 16.
065878 " "	500	Ram Lall Buddree Das	January 16, 1881	Registrar, High Court, Allahabad.	" 49.
A 011498 " "	5,000	Seeta Nath Mytee	July 16, 1879	Seeta Nauth Mytee	" 53.
A 006468 " "	500	Dr. John Meane	January 16, 1879	Dr. John Meane	" 54.
059007 " "	500	Ditto	Ditto	Ditto	" 54.
059008 " "	500	Ditto	Ditto	Ditto	" 54.
059009 " "	1,300	Ditto	Ditto	Ditto	" 54.
029091 " "	600	Bank of Madras	July 16, 1879	C. J. Vencata Soobbiah	" 56.
004279 of 4% 879	2,000	Dorabji Dassabhai	January 16, 1881	Dorabji Dassabhi	" 71.
030894 of 4 1/2% 1872	500	Pandurang Gopal Pandhye Gurjar.	January 16, 1878	Rakhmabi or administrator.	" 75.
036895 " "	1,000	Ditto	Ditto	Ditto	" 75.
036896 " "	1,000	Ditto	Ditto	Ditto	" 75.

No. 2.

List of lost Government Promissory Notes advertised, Duplicates of which have been issued under Orders of the Comptroller General subsequent to Financial Notification, dated 4th September 1873.

No of Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	Remarks.
	R				
490 31% 1853-54	10,000	Shama Soondary	February 28, 1867	Shama Soondary.	
491 " "	10,000	Ditto	Ditto	Ditto.	
492 " "	3,000	Ditto	Ditto	Ditto.	
164 " "	600	Soolayman Mirza	February 29, 1856	Soolayman Mirza.	
002205 4% 1832-33	500	Opium Agent, Benares	May 1, 1882	Opium Agent, Benares	No. 84.
10084 " "	Sic. 500	Shibnarain Roy	May 1, 1842	Shibnarain Roy.	
12380-4231, 4% 1835-36	1,000	Shama Churn Ghose	March 31, 1871	Shama Churn Ghose.	
6737-3298 " "	500	Boly Chand Dutt	March 31, 1866	Boly Chand Dutt.	
006752 " "	1,100	Rakhal Chunder Bhuttacharji	September 30, 1872	Rakhal Chunder Bhuttacharji.	
006814 " "	500	Tara Churn Bhuttacharjee	Ditto	Tara Churn Bhuttacharjee.	
006122 " "	1,000	Suburban Municipality, Alipore		Suburban Municipality, Alipore.	Order No. 57.
00671 " "	2,000	Ladipershad	September 30, 1883	Ladipershad	" 74.
016103 " "	5,000	Unnodapershad Banerjee	September 30, 1880	Bank of Bengal	" 79.
016139 " 1835-36	1,000	Opium Agent	September 30, 1882	Opium Agent	" 84.
8186 " 1842-43	500	Shama Churn Chatterjee	February 1, 1861	Shama Churn Chatterjee.	
8475-17794 " "	500	Brojo Gobind Shaha	February 1, 1869	Brojo Gobind Shaha.	
11380 " "	700	Ditto	Ditto	Ditto.	
6024 " "	200	Cassee Nauth Dhur	August 1, 1859	Shiboo Soondary Dassee.	
16245 " "	5,000	Nobokristo Ghose, deceased	August 1, 1809	Monemohun Ghose and J. Saroda Sundary Dassi.	
8653-9563 " "	3,000	Ditto	Ditto	Kadumbini Dassee.	
017871 " "	500	Kadumbini Dassee	February 1, 1873	Ditto.	
000254 " "	1,000	Ditto	Ditto	Ditto.	
020284 " "	500	Ditto	Ditto	Ditto.	
011009 " "	2,000	Ditto	Ditto	Ditto.	
021705 " "	1,000	Unnoda Churn Bhuttacharji	August 1, 1872	Unnoda Churn Bhuttacharji	
Ct. 18856 " "	500	Modosooden Chunder	Ditto	Ditto.	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	Remarks.
21611 4% 1842-43	600	Nobin Chunder Dass . . .	August 1, 1870	Nobin Chunder Dass.	
022862 " "	500	Modhoo Soodun Chowdry . . .	August 1, 1873	Ditto.	
028336 " "	1,000	W. T. Lindsay . . .	February 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	
016542 " "	10,700	H. Palmer . . .	August 1, 1878	The Revd. Robert Milford Taylor, R.M. Taylor, Jr., and Alicia Mary Taylor.	
Cr. 14713 " "	500	Anoop Chunder Moolkund . . .	August 1, 1858	Bazoonjee Furdonjee.	
056370 " "	1,000	The Chartered Mercantile Bank of India, London and China	August 1, 1878	V. Kristnama Chetty.	
056453 " "	2,000	Ditto . . .	Ditto . . .	Ditto.	
056371 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
056372 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
080125 " "	1,000	The Agra Bank, Limited . . .	Ditto . . .	Ditto.	
063895 " "	1,000	The Bank of Bombay . . .	Ditto . . .	Ditto.	
059414 " "	1,000	The Oriental Bank Corporation.	Ditto . . .	Ditto.	
058152 " "	100	The Bank of Bombay . . .	February 1, 1879	Surgeon H. D. Mussani.	
065207 " "	100	The Chartered Mercantile Bank of India, London, and China.	Ditto . . .	Ditto.	
065211 " "	100	Ditto . . .	Ditto . . .	Ditto.	
1133 " "	500	Kallypodo Mookerjee, deceased	February 1, 1862	Sowdamini Dabee.	
6970 " "	1,000	The Executive Commissariat Officer, Fort William.	Ditto . . .	Ditto.	
049945 " "	2,000	The Bank of Bengal . . .	February 1, 1878	Mohomed Wujhoollah Khan.	
077070 " "	500	Seetanath Mytee . . .	February 1, 1879	Seetanath Mytee . . .	Order No. 18.
017528 " "	500	Digumbarry Dassee . . .	August 1, 1874	Digumbarry Dassee . . .	" 30.
112962 " "	500	Bank of Bengal . . .	" . . .	Collector of Bulandshahr	" 30.
3166 " "	500	Bama Cally Dabee . . .	February 1, 1874	Bama Cally Dabee . . .	" 51.
077312 " "	500	Suburban Municipality, Alipore.	" . . .	Suburban Municipality, Alipore.	" 57.
066820 " "	100	Ditto . . .	" . . .	Ditto.	" 57.
052975 " "	100	Ditto . . .	" . . .	Ditto.	" 57.
051136 " "	100	Ditto . . .	" . . .	Ditto.	" 57.
010804 " "	500	Ditto . . .	" . . .	Ditto.	" 57.
069450 " "	100	Ditto . . .	" . . .	Ditto.	" 57.
057135 " "	100	Ditto . . .	" . . .	Ditto.	" 57.
057133 " "	100	Ditto . . .	" . . .	Ditto.	" 57.
090485 " "	2,000	Ditto . . .	" . . .	Ditto.	" 57.
077377 " "	300	Ditto . . .	" . . .	Ditto.	" 57.
017477-14115 " "	5,000	Jaffer Ali Khan . . .	August 1, 1881	Jaffer Ali Khan.	
017479 " "	2,000	Ditto . . .	Ditto . . .	Ditto.	
032555 " "	5,000	Bank of Bengal . . .	August 1, 1882	J. L. Gallot.	" 69.
20762 " 1854-55	500	D. McCulluch . . .	June 30, 1859	Shiboo Soondary Dassee.	
2830-17672 " "	500	Obhoy Churn Dutt . . .	Ditto . . .	Ditto.	
026294 " "	50,000	H. B. Goodall . . .	December 31, 1873	H. B. Goodall.	
024455 " "	10,000	Ditto . . .	Ditto . . .	Ditto.	
024456 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
026295 " "	4,000	Ditto . . .	Ditto . . .	Ditto.	
022758 " "	1,000	The Oriental Bank Corporation.	Ditto . . .	Ditto.	
027593 " "	2,000	The Allahabad Bank, Limited	Ditto . . .	Ditto.	
022887 " "	5,000	Major J. W. Hoggan . . .	Ditto . . .	The Delhi and London Bank, Limited.	
38714 " "	4,000	Nobokristo Ghose, deceased	December 31, 1865	Monomohun Ghose and Saroda Soondary Dassee.	
17950 " "	1,500	Ditto . . .	Ditto . . .	Ditto.	
7532 " "	500	Ruggeonath Succaba, deceased	December 31, 1867	Morabha Saccaram.	
772-18295 " "	1,000	Boly Chund Dutt . . .	June 30, 1866	Boly Chund Dutt.	
001886 " "	1,000	Moolchand Premjee & Co. . .	June 30, 1875	Captain F. J. Palmer.	
008379 " "	500	Greesh Chunder Mitter . . .	June 30, 1872	Unnoda Churn Bhuttacharjee.	
016140 4% 1854-55	500	Rakhal Doss Bhuttacharjee . . .	June 30, 1872	Rakhal Chunder Bhuttacharjee.	
016138 " "	1,000	Obhoy Churn Bhuttacharjee . . .	Ditto . . .	Obhoy Churn Bhuttacharjee.	
009231 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
10927-11615 " "	500	The Executive Commissariat Officer, Gwalior.	June 30, 1865	Rebecca Johnstone.	
9815 of 1888/6 " "	500	The Administrator General, Administrator to the Estate of H. Randolph.	June 30, 1874	Tara, Kissur Mookerjee.	
36507 " "	2,000	Bullakadass Khemchand . . .	December 31, 1863	Veejachand Keekachand.	
30958 " "	1,000	Ditto . . .	December 31, 1862	Ditto.	
6392-20306 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
011009 " "	1,000	The Administrator General, Bengal.	December 31, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	
1868-9358 " "	500	The Deputy Commissary General, Upper Circle.	December 31, 1861	Sowdamini Dabee.	
058157 4% 1865	500	The National Bank of India, Limited.	May 1, 1874	Opendra Nauth Mitter.	
011620 " "	1,000	J. W. Smyth . . .	November 1, 1869	J. W. Smyth.	
011621 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
011622 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
011623 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	
011624 " "	1,000	Ditto . . .	Ditto . . .	Ditto.	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
055948 4 % of 1865	2,000	Bevole Nauth Halder	May 1, 1873	Bevole Nauth Halder.	
2009 " "	1,000	Bank of Hindustan, China, and Japan, Limited.	May 1, 1865	Khetter Mohun Nag.	
020890 " "	500	Jebun Kristo Mullick	November 1, 1869	Doorga Churn Mullick.	
030158 " "	500	Dyal Chund Saloye	November 1, 1870	James Brown.	
1802 " "	500	Cossi Nath Mookerjee	May 1, 1873	Lucky Money Dassoe.	
015154 " "	500	Meher Lall Shamunto	Ditto	Meher Lall Shamunto.	
068458 " "	1,000	W. T. Lindsay	May 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	
068459 " "	1,000	Ditto	Ditto	Ditto.	
095149 " "	500	Tariny Churn Ghose	May 1, 1877	Chotay Lall.	
090158 " "	500	Gourang Chunder Sircar	Ditto	Gourang Chunder Sircar.	
099159 " "	500	Ditto	Ditto	Ditto	
107375 " "	700	Nogur Mull	November 1, 1878	The Executive Commissariat Officer, Umballa	
086879 " "	1,000	Bulloverder Doss	Ditto	The Uncovenanted Service Bank, Limited.	
097595 " "	1,000	H. L. Tonnochee	May 1, 1876	H. L. Tonnochee.	
099542 " "	1,000	The Joint Administrators of Bhowanagar State.	November 1, 1878	V. Kristnama Chetty.	
014095 " "	800	The Administrator General, Bengal.	November 1, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	
018419 " "	800	Ditto	Ditto	Ditto.	
027720 " "	1,000	Chartered Mercantile Bank	Ditto	Lieut.-Col. A. Copland	Order No. 22.
027942 " "	500	Byramji Nusserwanje Sehi	May 1, 1878	Ditto	" 22.
094745 " "	500	Executive Commissariat Officer, Morar.	Ditto	Ditto	" 22.
055526 " "	1,000	Tabitha Forester	May 1, 1873	Tabitha Forester	Case No. 422.
094817 " "	3,500	Officer in charge, Residency, Indore.	...	Officer in charge, Residency, Indore.	
155422 " "	1,000	Suburban Municipality, Alipore	...	Suburban Municipality, Alipore.	Order No. 57.
056787 " "	10,000	Ditto	...	Ditto	" 57.
056790 " "	2,000	Ditto	...	Ditto	" 57.
056788 " "	1,000	Ditto	...	Ditto	" 57.
056797 " "	1,000	Ditto	...	Ditto	" 57.
056796 " "	1,000	Ditto	...	Ditto	" 57.
056791 " "	1,000	Ditto	...	Ditto	" 57.
056798 " "	1,000	Ditto	...	Ditto	" 57.
056789 " "	500	Ditto	...	Ditto	" 57.
056790 " "	500	Ditto	...	Ditto	" 57.
056792 " "	500	Ditto	...	Ditto	" 57.
056793 " "	500	Ditto	...	Ditto	" 57.
056794 " "	500	Ditto	...	Ditto	" 57.
056795 " "	500	Ditto	...	Ditto	" 57.
056847 " "	500	Ditto	...	Ditto	" 57.
056848 " "	500	Ditto	...	Ditto	" 57.
049461 " "	500	Ditto	...	Ditto	" 57.
109021 " "	2,000	Ditto	...	Ditto	" 57.
121234 " "	500	Ditto	...	Ditto	" 57.
171627 " "	500	Ditto	...	Ditto	" 57.
040799 " "	500	Ditto	...	Ditto	" 57.
198933 " "	2,000	Controller of Military Accounts	May 1, 1884	Controller of Military Accounts.	" 77.
005806 4 1/2 % 1870	700	The Bank of Madras	January 15, 1872	Lalladur Zavirchund.	
000996 " "	500	Chundy Churn Ghose	July 15, 1873	Chundy Churn Ghose.	
048736 " 1872	1,000	Shumboo Pandoorung	January 16, 1879	The Deputy Commissioner of Balaghat.	
056565 " "	10,000	The Bank of Madras	January 16, 1876	V. Thavasumatha Nadan.	
003359 " "	5,000	The Chartered Mercantile Bank of India, London, and China.	July 16, 1877	Davidas Pranjeevandas.	
008825 " "	500	J. W. Fordham	January 16, 1879	Seetanath Mytee.	Order No. 14.
065269 " "	3,000	Aspinwall and Co.	July 16, 1878	Aspinwall.	" 29.
033562 " "	1,000	P. Valloida Chetty	January 16, 1878	Ditto	" 29.
033563 " "	1,000	Ditto	Ditto	Ditto	" 29.
033564 " "	1,000	Ditto	Ditto	Ditto	" 29.
000017 " "	200	Bema Pershad	July 1, 1880	Deputy Commissioner of Jubbulpore, on behalf of the Debenture-holders specified opposite.	" 17.
000097 " "	500	Niranjan Pershad Sukul	Ditto		" 17.
000098 " "	500	Ditto	Ditto		" 17.
000050 " "	500	Doorga Pershad	Ditto		" 17.
000167 " "	500	Raja Mohip Singh	Ditto		" 17.
000178 " "	500	Sheodat Ram Sukul	Ditto		" 17.
A 009862 Rd 4 % 1879	2,000	The Bank of Bengal	July 16, 1880	The Inspector General of Police, N.-W. P.	
A 005090 " "	5,000	The Agra Bank, Limited	Ditto	Ditto.	
060633 " "	2,500	Nurshingh Doss	July 16, 1881	Treasury Office, Lahore, on behalf of Nurshingh Doss	Case No. 455.
033891 4 1/2 % 1879	1,000	J. A. Campbell	September 16, 1881	J. A. Campbell	Order No. 46.
000010 Non-transferable 5 % Try. Note.	500	Gopi Kabai, Manager of Munder Vithul Rukmai.	September 16, 1874	Gopi Kabai, Manager of Munder Vithul Rukmai.	Now notified for discharge.
003488 5 % 15 years' Debenture.	1,000	The Bank of Bengal	June 1, 1878	Moonshee Purbhodai.	

LEAVE AND APPOINTMENTS.

The 28th January 1886.

No. 396.—In consequence of the retirement of Mr. E. R. Douglas, the following appointments have been sanctioned, with effect from the 21st November 1885:—

Mr. H. E. M. James to be Deputy Director General of the Post Office of India.

Mr. H. M. Kisch to be confirmed in the appointment of Post Master General of the 2nd Grade.

No. 422.—Mr. H. S. Groves having been posted as Assistant Accountant General, Madras, and Mr. W. T. Piercy as Assistant Accountant General, Bengal, Mr. Piercy made over, and Mr. Groves received, charge of the former appointment, after noon, on the 18th January 1886.

No. 424.—Babu Rajaninath Ray, having returned from privilege leave, resumed charge of the duties of Assistant Comptroller General, before noon, on the 23rd January 1886.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.
AMENDMENT, &c.*The 28th January 1886.*

No. 434.—In exercise of the powers conferred by Section 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rule, in supersession of rule 7 of the rules promulgated by Financial Notification No. 1288, dated 3rd March 1882:—

"(7) The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, Rangoon, or Lahore, and by the Commissioner of Stamps at Allahabad."

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL STAMPS.
EXEMPTIONS, &c.*The 28th January 1886.*

No. 420.—Whereas under the terms of Notification in the Department of Finance, No. 3646, dated 13th November 1880, the Municipality of Madras has paid to the Collector of Stamps, Madras, Rs. 1,500 as composition for the stamp duty chargeable on a sum of Rs. 3,00,000 which the said Municipality was authorized to borrow and which has been raised by the issue of the undermentioned debentures:—

5 per cent. debentures, dated 18th September 1885.

No. $\frac{01}{001}$ to $\frac{36}{036}$ at Rs. 500 each.

6 per cent. debentures, dated 15th October 1885.

No. $\frac{01}{001}$ to $\frac{40}{040}$ at Rs. 100 each.

" $\frac{01}{041}$ to $\frac{120}{160}$ at Rs. 500 each.

" $\frac{01}{161}$ to $\frac{108}{268}$ at Rs. 1,000 each.

" $\frac{01}{269}$ to $\frac{5}{273}$ at Rs. 2,000 each.

" $\frac{01}{274}$ to $\frac{20}{293}$ at Rs. 5,000 each.

2. In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal or subdivision.

SEPARATE REVENUE.

STAMPS.
NON-JUDICIAL*The 29th January 1886.*

No. 453.—Whereas a doubt has been expressed as to the proper stamp duty chargeable under the Indian Stamp Act, 1879, on a charter-party containing a penalty clause, and it is desirable that the doubt should be removed, the Governor-General in Council, in exercise of the powers enabling him in that behalf, is pleased to direct that the stamp duty chargeable on a charter-party shall, notwithstanding anything contained in the instrument as to the payment of compensation in case of breach of the contract evidenced thereby, be limited to the amount chargeable under the Indian Stamp Act, 1879, Schedule I, Article 18.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 29th January, 1886.

APPOINTMENTS.

No. 56.—DIVISIONAL STAFF—

Brigadier-General B. L. Gordon, C.B., Royal Artillery, Commanding the Ceded District, to the Divisional Staff of the Army, temporarily, during the absence of Lieutenant-General Sir H. N. D. Prendergast, K.C.B., V.C., on field service. Dated 7th January, 1886.

No. 57.—PUNJAB FRONTIER FORCE—

5th Goorkha Regiment.

Lieutenant C. C. Chenevix-Trench, Quartermaster, to be Adjutant, *vice* Captain A. R. Martin, who vacates the appointment on promotion. Dated 2nd December, 1885.

1st Punjab Cavalry.

No. 58.—The following direct appointment is made, with effect from date of joining:—
Janmeja Singh to be Jemadar on probation.

No. 59.—SPECIAL—

Colonel E. G. Dixon, Madras Infantry, Commandant, 8th Madras Infantry, to command the Indian Brigade at Suakin, with the rank of Brigadier-General, *vice* Brigadier-General Sir J. Hudson, K.C.B., proceeded on leave on medical certificate. Dated 27th January, 1886.

FURLOUGH AND LEAVE.

No. 60.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel Sir J. Hudson, K.C.B., Bengal S. C., (m. c.) from Suakin, for 121 days, under the Regulations of 1868.

Lieutenant-Colonel T. A. Scott, Bengal S. C., Deputy Commissioner, 4th class, officiating 3rd class, Central Provinces, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Major C. Strahan, R.E., Deputy Superintendent, 2nd grade, Survey of India, Assistant Surveyor-General, (p. a.) for one year and 203 days, under rule IX of the regulations of 1868.

Major M. W. Rogers, R.E., Deputy Superintendent, 3rd grade, Survey of India, Assistant Surveyor-General, (p. a.) for one year and 185 days, under rule IX of the regulations of 1868.

Major T. F. Hobday, Bengal S. C., Assistant Commissary-General, 2nd class, (p. a.) for one year and 147 days, under rule VIII, clause 2, of the regulations of 1868.

Captain C. H. P. Christie, R.E., Examiner of Accounts, 4th class, 1st grade, Public Works Department, Examiner of Guaranteed Railway Accounts, Calcutta, (p. a.) for one year and 6 days, under rule IX of the regulations of 1868.

Captain E. C. C. Sandys, Bengal S. C., Assistant Commissary-General, 3rd class, (p. a.) for two years, under rule IX of the regulations of 1868.

Lieutenant A. B. Pritchard, Bengal S. C., Wing Officer and Quartermaster, 8th Bengal Infantry, (p. a.) for 289 days, as residuary furlough, under rule I of the regulations of 1875.

Lieutenant C. V. W. Williamson, Bengal S. C., Sub-Assistant Commissary-General, 1st class, (p. a.) for one year, under rule I of the regulations of 1875.

Conductor C. Clavering, Adjutant-General's Office, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 61.—Surgeon-Major G. G. MacLaren, M.B., is granted 9 days' extension of the furlough allowed him in G. G. O. No. 100 of 1884.

No. 62.—Captain F. D. Welchman, Bengal S. C., Wing Commander and 2nd-in-Command, 4th Infantry, Hyderabad Contingent, is granted leave within Indian limits, (m. c.) for 182 days, under rule X of the regulations of 1875, the 1st 60 days being on full staff pay.

No. 63.—Surgeon J. Scott, Madras establishment, 4th Infantry, Hyderabad Contingent, is granted leave within Indian limits, (p. a.) for 182 days, under rule X of the regulations of 1875, the first 90 days being on full staff pay.

PENSIONS.

No. 64.—SUBORDINATE MEDICAL DEPARTMENT—

Apothecary S. Saxon, of the Subordinate Medical Department, has been transferred to the Pension Establishment, with effect from the 16th December, 1885.

PROMOTIONS.

No. 65.—The following promotion is made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Captain.

Lieutenant Ernest Edmund Taylor,—28th January, 1886.

No. 66.—ORDNANCE DEPARTMENT—

Sub-Conductor George Cox, on probation, is confirmed in his present grade from the 15th May, 1885.

Sub-Conductor John Johnstone, on probation, is confirmed in his present grade, with effect from the 31st May, 1885.

No. 67.—VOLUNTEER CORPS—

Cossipore Artillery Volunteers.

Mr. Cadwallader Edwards Palmer, R.N., to be Lieutenant, *vice* Lieutenant P. D. Barclay, resigned.

No. 68.—NATIVE ARMY—

and Bengal Cavalry.

Ressaidar Hazara Singh to be Ressaidar, on augmentation;

Jemadar Phumay Khan to be Ressaidar; *vice* Ressaidar Hazara Singh, promoted;

Jemadar Mirza Mustafa Beg to be Ressaidar, on augmentation;

Drill Duffadar Goojur Singh to be Jemadar, *vice* Jemadar Phumay Khan, promoted;

Kote-Duffadar Heera Singh to be Jemadar, *vice* Jemadar Mirza Mustafa Beg, promoted;

Duffadar Bhoora Singh, from 14th Bengal Lancers, to be Jemadar, on augmentation;

With effect from the 18th September, 1885.

6th Bengal Cavalry

Jemadar Imtiyaz Ali Khan to be Ressaidar, Kote-Duffadar Hira Singh to be Jemadar, *vice* Ressaidar Izzat Khan, transferred to 17th Bengal Cavalry, with effect from the 5th December, 1885.

9th Bengal Cavalry.

Ressaidar Woordie-Major Mana Singh to be Ressaidar, on augmentation;

Jemadar Sher Singh to be Ressaidar Woordie-Major, *vice* Ressaidar Woordie-Major Mana Singh, promoted;

Jemadar Sher Singh to be Ressaidar, on augmentation;

With effect from the 18th September, 1885.

Duffadar Bhagat Singh to be Jemadar, *vice* Jemadar Bhai Khan, transferred to 17th Bengal Cavalry, with effect from the 8th September, 1885.

Duffadar Sapuran Chand to be Jemadar, *vice* Jemadar Sher Singh, promoted;

Kote-Duffadar Ghulam Shah to be Jemadar, *vice* Jemadar Sher Singh, promoted;

Duffadar Thakur Singh to be Jemadar, on augmentation;

With effect from the 18th September, 1885.

11th Bengal Lancers.

Ressaidar Surdul Singh to be Ressaidar, on augmentation;

Jemadar Secunder Khan to be Ressaidar, on augmentation, and to be Woordie-Major, *vice* Ressaidar Woordie-Major Ram Ruttun, who resigns the appointment;

Jemadar Teja Singh to be Ressaidar, *vice* Ressaidar Surdul Singh, promoted;

Kote-Duffadar Gurditt Singh to be Jemadar, on augmentation;

Kote-Duffadar Tiloke Singh to be Jemadar, *vice* Jemadar Secunder Khan, promoted;

Kote-Duffadar Ahmed Khan to be Jemadar, *vice* Jemadar Teja Singh, promoted;

With effect from the 18th September, 1885.

16th Bengal Cavalry.

Subadar Bishen Singh, from 12th Bengal Infantry, to be Ressaidar, with effect from the 8th September, 1885.

10th Bengal Infantry.

Color-Havildar Boota Singh to be Jemadar, *vice* Jemadar Bahadur Singh, deceased, with effect from the 10th October, 1885.

RESIGNATIONS.

No. 69.—SUBORDINATE MEDICAL DEPARTMENT—

Second Grade Assistant Apothecary Patrick Wilkins O'Gorman, Subordinate Medical Department, is permitted to resign the service from the 30th November, 1885.

RETIREMENTS.

No. 70.—Colonel Charles William Campbell, Bengal S. C., is permitted to retire from the service, with effect from the 1st February, 1886, subject to Her Majesty's approval.

REWARDS.

No. 71.—GOOD SERVICE PENSIONS—

It is notified that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer good service pensions on the undermentioned officers, with effect from the dates specified:—

From the 20th January, 1885, in room of Colonel Hastings Fraser, Madras S. C., succeeded to the Colonel's allowance.

SURGEON-GENERAL MICHAEL CUDNORE FURNELL,
M.D., INDIAN MEDICAL DEPARTMENT.

Dates of Commissions.

Assistant Surgeon	7th February, 1855.
Surgeon	7th February, 1867.
Surgeon-Major	7th February, 1875.
Brigade-Surgeon	16th May, 1880.
Deputy Surgeon-General	7th February, 1881.
Surgeon-General with the Government of Madras	5th April, 1885.

Appointments.

Civil Surgeon, Tellicherry	16th December, 1859.
Medical Officer, Ootacamund	18th September, 1866.
Ophthalmic Surgeon and Professor of Ophthalmology, &c.	27th September, 1870.
Physician, General Hospital, and Principal, Medical College	24th October, 1874.
Sanitary Commissioner, Madras	6th April, 1880.

War Services.

Indian Mutiny. Present at the battle of Dowdepore in Oudh, and several expeditions after the rebels in Oudh, the Terai, and Bundelkhand. At the action of Dowdepore volunteered to go and recall an advanced guard of cavalry, which, having mistaken orders, had gone astray in the dark. Several parties had been out, but returned, having failed to find them. Was successful in finding and recalling them. Was publicly thanked by the Officer Commanding, General Sir Alfred Horsford, K.C.B. (then Colonel Horsford), at the head of the column on the return of the party.

From the 14th July, 1885, in room of Lieutenant-General A. T. Cadell, Royal (late Madras) Artillery, deceased.

COLONEL CLEMENT JOHN SMITH, MADRAS S. C.

Dates of Commissions.

Ensign	10th December, 1847.
Lieutenant	15th November, 1853.
Captain	18th February, 1861.
Major	10th December, 1867.
Lieutenant-Colonel	10th December, 1873.
Colonel	10th December, 1878.

Appointments.

Quartermaster and Interpreter, 27th Regiment, Madras Infantry	10th October, 1854.
Adjutant, 3rd Infantry, Hyderabad Contingent	15th January, 1859.
Adjutant, 2nd Infantry, Hyderabad Contingent	25th May, 1860.
General duty	26th May, 1873.
Wing Officer, 30th Regiment, Madras Infantry	1st November, 1874.
Wing Officer, 14th Regiment, Madras Infantry	4th January, 1876.
Wing Officer, 35th Regiment, Madras Infantry	1st May, 1876.
2nd-in-Command, 27th Regiment, Madras Infantry	10th October, 1876.
Commandant, 27th Regiment, Madras Infantry	1st September, 1879.

War Services.

Indian Mutiny, 1857-59.—Capture of Lucknow. Affairs at Doomeragunge and Bansee, and action before Toolsepoore.—Medal and clasp.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th January, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 16th and the 29th January, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Leinster Regiment	Lieutenant H. B. Townsend.	27th January, 1886.	Fyzabad.		

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 23rd January 1886.

No. 20.—Mr. S. Cox, Assistant Engineer, 2nd Grade, British Burma, is temporarily transferred to the Accounts Branch in the temporary rank of Assistant Examiner, 1st Grade, and is posted to the Office of the Examiner of Public Works Accounts, Madras.

The 29th January 1886.

No. 21.—Major G. F. O. Boughey, R.E., is graded in Class I, Grade I, of the Superior State Railway Revenue Establishment, from the date on which he assumed charge as Manager of the Eastern Bengal State Railway.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6. } CALCUTTA, SATURDAY, FEBRUARY 6, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 6.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 2nd February 1886.

His Excellency the Viceroy and Governor General will leave Calcutta on Wednesday, the 3rd February 1886.

His Excellency will visit Rangoon and Mandalay and will return to Calcutta *via* Madras, arriving at Calcutta on or about Saturday, March 6th 1886.

His Excellency's departure will be private.

By Command,

WILLIAM BERESFORD, Major,

Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS—EDUCATION.

Calcutta, the 30th January, 1886.

No. 31.—Under Section 12 of Act II of 1857, the Governor-General in Council is pleased to authorize the affiliation of the Jagannath College, Dacca, to the Calcutta University in Arts up to the B.A. Standard, and in Law, with effect from the 1st June 1885.

FORESTS.

The 5th February, 1886.

No. 106F.—The services of Mr. F. B. Manson, Deputy Conservator of Forests on special duty, are replaced at the disposal of the Government of Bengal, with effect from the 1st February 1886.

A. MACKENZIE,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 2nd February, 1886.

No. 211 G.—Lieutenant C. J. B. H. Dressner, Officiating Political Assistant of the 3rd Class, is appointed to be Boundary Settlement Officer in Bundelkhand, and *ex-officio* Assistant to the Political Agent in Bundelkhand, with effect from the date on which he assumed charge.

The 3rd February, 1886.

No. 221 G.—Lieutenant C. H. Dawson, Bombay Staff Corps, Officiating Wing Officer, 2nd (Prince of Wales's Own) Regiment, Bombay Infantry (Grenadiers), is appointed to officiate as Wing Officer and Adjutant of the Erinpura Irregular Force, with effect from date of joining; during such time as Lieutenant R. A. Cole may officiate as Squadron Commander and 2nd-in-Command, or until further orders.

No. 223 G.—The following promotions are made in the Infantry Branch of the Deoli Irregular Force, with effect from the 4th January, 1886:—

Jemadar Bhoja, to be Subadar, *vice* Orie Misser, invalided.

Havildar Mahadewa, to be Jemadar, *vice* Bhoja, promoted.

The 4th February, 1886.

No. 230 G.—The services of Major N. F. F. Chamberlain, Squadron Commander, 2nd Regiment, Central India Horse, are replaced at the disposal of the Military Department, with effect from the 28th November, 1885.

No. 233 G.—The following promotions are made in the Central India Horse, with effect from 28th November, 1885:—

2nd Regiment.

Lieutenant G. K. Daly, Squadron Officer and Adjutant, 1st Regiment, to be Squadron Commander, *vice* Major N. F. F. Chamberlain, seconded.

Lieutenant F. C. Grant, Officiating Squadron Officer, 1st Regiment, to be Squadron Officer, *vice* Lieutenant Edwards; but to continue to officiate as Squadron Officer, 1st Regiment.

1st Regiment.

Lieutenant J. B. Edwards, Squadron Officer, 2nd Regiment, to be Squadron Officer and Adjutant, *vice* Lieutenant Daly.

INTERNAL.

The 5th February, 1886.

No. 3917.—The Honorable the President in Council is pleased to direct that, for the purposes of section 399 of the Code of Criminal Procedure, 1882, as applied to the Cantonment of Secunderabad by Foreign Department Notification, No. 14961, dated the 21st December, 1882, the reformatory at Poona in the Presidency of Bombay shall be deemed to be a reformatory established for the confinement of persons under the age of sixteen years sentenced in the said Cantonment to imprisonment.

EXTERNAL.

The 2nd February, 1886.

No. 237 E.—Dr. Sheikh Ata Mahomed, Vice-Consul at Hodeida, is granted privilege leave for three months, from the date of his departure from Hodeida.

W. J. CUNINGHAM,

for Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 5th February 1886.

No. 596.—The following reversions of officers of the Account Department in January 1886, are hereby notified:—

With effect from the 23rd January 1886, in consequence of the return from privilege leave of Babu Rajaninath Ray—

Mr. H. J. Brereton to revert to his substantive appointment as Enrolled Officer, class V.

Mr. G. D. Pudumjee to revert to his substantive appointment as Enrolled Officer, class VI.

STATISTICS AND COMMERCE.

COMMERCE AND TRADE.
MERCHANT SHIPPING.

The 5th February 1886.

No. 584.—In exercise of the power conferred by section 46 of the Native Passenger Ships' Act, 1876 (VIII of 1876), as amended by Act XVII of 1883, the Honorable the President in Council is pleased to make the following rules in addition to those published in Notification, No. 298, dated 8th August 1877:—

1. A certificate B shall not be granted to the master of a ship about to proceed on a long voyage unless either the whole of the open space on the upper deck of the ship is left unencumbered, so as to be available for the use of passengers, or at least so much of that space is left unencumbered as to allow not less than six superficial feet thereof for each passenger proceeding on the voyage. It should be stated in the certificate B that the open space on the upper deck is unencumbered to the above extent.
2. Every native passenger ship which does not fall under the provision of the last paragraph of section 19 of the Act, shall, before certificate B is granted, as provided in section 11 of the Act, be provided with a single awning of stout canvas over the whole of the portion of the deck used by the passengers.

MEMO.

Please substitute the accompanying for
the corresponding pages of the "Gazette
of India" of the 6th February 1886.

prescribed. This power to make rules was reserved in order to prevent any abuse of the exemption by changing the designation of a portion of salary or otherwise. The power need not be exercised unless it appears that attempts to abuse the exemption are being made.

8. The only condition or restriction prescribed under the power conveyed by section 5 (1) (g) of the Act is that contained in rule 5, providing that the exemptions from assessment of fund subscriptions and life insurance payments shall not be taken into account in deciding whether the income is liable to the tax or in determining the rate at which the tax is leviable.

9. It will be observed that salaries, annuities, and pensions paid in April 1886 are liable to the tax even if they are due in respect of preceding months. Payment in advance does not extinguish this liability.

10. The Rules prescribe no conditions under section 9 (2) of the Act regarding arrangements for the collection of the tax from their employes by non-official employers. This proviso was inserted in the Act in order that employers may be induced by the remission or return of a small portion of the tax, and in order to save their employes from avoidable trouble, to undertake the collection of the tax and thus relieve Collectors of the difficulty of dealing directly with a large number of assesseees. The intention should be explained to Collectors with instructions that they should endeavour to make such arrangements whenever it may appear feasible; but it will, of course, be understood that no pressure is to be put upon employers to fall into an arrangement under this section.

11. It will be observed that the Rules contain no provision for payment by instalments of the tax leviable under Part IV. of the second Schedule. I am to explain that this is left by the President in Council to the discretion of the Government of ^{your discretion}; and that it is the desire of the Government of India that every reasonable facility should be given in the matter, the maximum number of instalments, however, in no case exceeding four.

12. No rules have been prescribed regarding composition for the tax under section 31 of the Act. The Government of India trusts that the principle of composition may be extensively adopted, as it is evidently calculated to obviate friction and trouble in assessment, and the President in Council will be glad to have as early an expression as may be convenient of the opinion of the Government of ^{your opinion} whether any such rules need be made by the Government of India, or whether they should be left to the Local Government concerned, and in the former case what rules ^{the Government of} ^{you propose} ^{propose}.

13. The number of companies being few, and it being desirable to have fuller information regarding the assessment of companies than is contained in the general published return, the President in Council requests that the Government of ^{you} will forward, each year, separately from the Returns prescribed in the Rules, a return showing the designation and assessment of every company in the territories subject to ^{the control of the Government of} ^{your control}. This return should not be published.

14. I am also to invite suggestions for the improvement of the classification adopted in Return No. V. These suggestions should if possible reach the Government of India not later than the end of December next, in order that, if any change in the form of the Return is decided on, it may be prescribed in time for adoption in the Reports of 1886-87. The experience gained in making the assessments under the Act may enable Local Governments to propose a preferable classification.

15. The reports on the working of the Act in 1886-87 should be specially full and complete.

ORDERED, that a copy of the above letter be published in the *Gazette of India* for general information.

SEPARATE REVENUE.

STAMPS.

JUDICIAL STAMPS.

EXEMPTIONS, &c.

No. 594.

The 5th February 1886.

UNDER Section 35 of the Court Fees Act, VII of 1870, the Honourable the President in Council is pleased to direct that the fee payable under the said Act on a petition to the Collector under Section 25, Act II of 1886, to have an assessment reduced or cancelled, shall, whatever may be the amount of the assessment to which the petition relates, be limited to one anna.

D. BARBOUR.

Secretary to the Government of India.

MILITARY DEPARTMENT.*Fort William, the 5th February, 1886.***APPOINTMENTS.****No. 72.—NATIVE ARMY—***5th Bengal Cavalry.*

The following direct appointment is made, with effect from the 4th January, 1886:—

Sarup Singh to be Jemadar.

No. 73.—VOLUNTEER CORPS—*Calcutta Volunteer Rifle Corps.*

The Reverend T. L. J. Warneford to be Honorary Chaplain, *vice* the Reverend W. H. Bray, who has resigned the appointment.

FURLOUGH AND LEAVE.

No. 74.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel A. Callander, Bengal S.C., (p. a.) to the 20th February, 1886, under rule IX of the Regulations of 1868.

Colonel G. C. DePrée, Bengal S.C., Surveyor General of India, (p. a.) for 213 days, under rule IX of the regulations of 1868.

Colonel R. S. Hill, C.B., Infantry, (p. a.) for 1 year and 93 days, under the regulations of 1868.

Colonel P. W. Powlett, Bengal S. C., Resident, 2nd class, Western Rajputana States, (p. a.) for 243 days, under rule IX of the regulations of 1868.

Colonel C. E. Stewart, C.M.G., C.I.E., Commandant, 5th Punjab Infantry, (p. a.) for 1 year, under rule IX of the regulations of 1868, with effect from the 1st January, 1886.

Major J. A. Temple, Bengal S. C., Deputy Commissioner, 3rd class, Central Provinces, (p. a.) for 1 year, under rule IX of the regulations of 1868.

Major C. F. Thomas, General List, Infantry Military Accountant, 1st class, 2nd grade (p. a.) for 1 year, under rule IX of the regulations of 1868.

Major H. V. Hunt, Bengal S. C., Assistant Commissary-General, 3rd class, (p. a.) for 1 year, under rule IX of the regulations of 1868.

Captain A. C. Burny, Bengal S. C., Wing Officer, 1st Sikh Infantry, (p. a.) for 2 years, under rule IX of the regulations of 1868.

No. 75.—Captain G. K. Scott-Moncrieff, R.E., has been granted an extension of furlough, (p. a.) for three months by the Secretary of State for India.

LONDON GAZETTE.

No. 76.—The following extracts are published for general information:—

"*London Gazette*," dated the 1st January, 1886, pages 5 and 9.

India Office, January 1, 1886.

The Queen has been graciously pleased to nominate and appoint—

* * * *

Lieutenant-Colonel Andrew Higgins, Commandant, 1st Punjab Rifle Corps (Volunteers);

Major Lord William Leslie de la Poer Beresford, V.C., 9th Lancers, Military Secretary to the Viceroy of India;

Sirdar Bahadur Man Singh, Ressaldar Major, 9th Bengal Cavalry;

* * * *

to be Companions of the Order of the Indian Empire.

War Office, Pall Mall, 1st January, 1886.

MEMORANDA.**INDIAN STAFF CORPS.**

To be transferred to the Unemployed Supernumerary List:—

Colonel John Miles, Bombay. Dated 28th November, 1885.

INDIAN LOCAL SERVICE.

To be Major-General on the Unemployed Supernumerary List:—

Colonel William Nassau Lees, Bengal Infantry. Dated 28th November, 1885.

PENSIONS.**No. 77.—SUBORDINATE MEDICAL DEPARTMENT—**

Honorary Surgeon William Wilson, Subordinate Medical Department, is transferred to the pension establishment.

PROMOTIONS.

No. 78.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Elborough Martin Woodcock, Bombay S. C.,—4th February, 1886.

BENGAL STAFF CORPS.

To be Majors.

Captain Benjamin Chamney Graves,—30th January, 1886.

Captain John Meredith Douglas Lewes,—30th January, 1886.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major and Brevet Colonel William Walters Biscoe, General List, Cavalry,—4th February, 1886.

Major Richard Octavius Vyvyan, General List, Infantry,—4th February, 1886.

MEDICAL DEPARTMENT.

To be Brigade-Surgeon

Surgeon-Major Henry Potter, M.D., *vice* Brigade-Surgeon G. A. Watson, retired. Dated 7th December, 1885.

No. 79.—ORDNANCE DEPARTMENT—

Store-Sergeant Henry Preist to be Sub-Conductor, on probation, with effect from the 9th October, 1885, *vice* Sub-Conductor Harry W. Warrington, remanded to regimental duty;

Sub-Conductor Emanuel G. Soper to be Conductor;

Store-Sergeant Thomas J. McNamara to be Sub-Conductor, on probation;

With effect from the 17th November, 1885, vice Conductor J. Hurley, pensioned.

Sub-Conductor William Steele, Assistant Overseer, Small Arms Ammunition Factory, Dum-Dum, to be Conductor, *seconded*;

Sub-Conductor William A. Smith to be Conductor;

Store-Sergeant Robert Mumford to be Sub-Conductor on probation;

With effect from the 1st December, 1885, vice Conductor J. McPherson, *seconded*.

NO. 80.—PUBLIC WORKS DEPARTMENT—

Sub-Conductor Robert Read to be Conductor;

Sergeant Edward Lean to be Sub-Conductor; With effect from 1st January, 1886, vice Conductor John Chapman, retired.

No. 81.—In G. G. O. No. 53 of 1886, for "Man" read "Marr."

NO. 82.—VOLUNTEER CORPS—

Calcutta Volunteer Rifles, Mounted Company.
Lieutenant James Reddrop Thomas to be Captain.

VOLUNTEER CORPS.

No. 83.—The Governor-General in Council is pleased to sanction the formation of a Volunteer Cavalry Corps at Cawnpore, to be designated the "Cawnpore Light Horse".

The Corps will be attached for administrative purposes to the 3rd Administrative Battalion, North-Western Provinces Volunteers.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 84.—Sub-Conductor J. Russell, Assistant Barrack Master, is promoted to Barrack Master, II class, with effect from 2nd August, 1885.

MARINE DEPARTMENT.

RESIGNATIONS.

No. 4.—Mr. John Cowell, Assistant Engineer, Her Majesty's Indian Marine, is permitted to resign the service.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st February 1886.

No. 22.—The Government of India has no further need of the services of Mr. T. P. Knight, Executive Engineer, 1st Grade, sub. *pro tem.*, Central India.

No. 23.—ERRATUM.—In Public Works Department Notification No. 18, dated 22nd January 1886, for *Establishment under the Government of Bengal*, read *Establishment under the Director General of Railways*.

The 3rd February 1886.

No. 24.—CORRIGENDUM.—Notification No. 343, dated 19th December 1885, regarding additional appointments to the North-Western Railway from the staff of the late Sind, Punjab, and Delhi Railway—For T. A. Highman, read F. A. Highman.

No. 25.—The following is published for general information:—

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

GENERAL RULES FOR WORKING THE SOUTHERN MAHRATTA, BENGAL AND NORTH-WESTERN, AND BENGAL CENTRAL RAILWAYS.

No. 88 R.-T., dated Fort William, the 21st January 1886.

RESOLUTION—By the Government of India, P. W. Dept.

Read again—

Section 8 of Act IV (the Indian Railway Act) of 1879
Public Works Department Notification No. 299, dated 13th September 1880, publishing the General Rules for all Railways in India, with Public Works Department Circular No. 17 Railway, dated 21st August 1880.

Bombay Government letter No. 2264, dated the 22nd September 1885.

Public Works Department letter to the Government of Bombay, No. 993 R.-T., dated the 28th October 1885.

Public Works Department letter to the Director General of Railways, No. 1006 R.-T., dated the 30th October 1885.

Read also—

Bombay Government letter No. 2856, dated the 7th December 1885, and enclosure.

Director General of Railways' letter No. 970 T., dated the 17th December 1885, and enclosures.

OBSERVATIONS.—In accordance with the provisions of Section 8 of the Indian Railway Act, IV of 1879, the Southern Mahratta, the Bengal and North-Western, and the Bengal Central Railway Companies have framed sets of General Rules to be adopted on their respective lines, and now submit them for the approval and sanction of the Governor-General in Council.

2. In each case the Railway Company has adopted, without deviation in any particular, the General Rules which have been approved by the Governor-General in Council and published in the *Gazette of India*, dated 18th September 1880, and now in force on all Railways in India which were opened to traffic prior to the 1st October 1880.

RESOLUTION.—With the exception of Rules 385, 386 and 387 which refer to the working of a single line of railway on the system termed "Train Despatching" in Rule 3 of the said Rules, the Governor-General in Council is pleased to sanction with immediate effect the General Rules now submitted by the Southern Mahratta, Bengal and North-Western, and Bengal Central Railway Companies under the conditions of Section 8 of the Indian Railway Act of 1879 for regulating the travelling upon, and

the use, working and management of, the railways respectively directed by those Companies.

ORDER.—Ordered, that this Resolution be communicated to the Government of Bombay, and to the Director General of Railways for communication to the Railway Companies concerned for information and guidance.

Ordered also, that the Rules, which have already been published in the *Gazette of India*, be further notified to the railway servants and the public by a copy thereof and of this Resolution being kept open to inspection without any payment in the office of the station-master of every station on each of the said railways.

Ordered also, that this Resolution be published in the *Gazette of India*.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

The 4th February 1886.

No. 26.—Mr. A. C. Cregeen, Engineer-in-Chief, Nagpur-Bengal State Railway, is granted

furlough in and out of India for one year and 119 days, under section 50 of the Civil Leave Code, with effect from such date as he may be able to avail himself of it.

No. 27.—With reference to Public Works Department Notification No. 26 of this date, Mr. J. Y. Davidson, Manager, Nagpur-Chhattisgarh and Wardha Coal State Railways, is appointed, as a temporary measure, to act as Engineer-in-Chief of the Nagpur-Bengal State Railway, in addition to his own duties.

No. 28.—Captain J. F. Garwood, R.E., is appointed to officiate as Secretary to the Agent to the Governor-General for Beluchistan in the Public Works Department, during the absence on privilege leave of Major W. P. Tomkins, R.E., or until further orders.

The 5th February 1886.

No. 29.—Mr. M. Leslie, Executive Engineer, 3rd Grade, Hyderabad, is, on return from furlough, transferred to Central Provinces.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 13, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 7.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 12th February, 1886.

No. 2.—His Excellency the Governor General, under the authority vested in him by the Statute 24 and 25 Vic., Cap. 67, Section 10, has been pleased to reappoint the Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I., to be an Additional Member of the Council of the Governor General for the purpose of making Laws and Regulations, with effect from the 15th instant.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 10th February 1886.

No. 54.—Captain C. H. Morris, an Assistant Commissioner of the 3rd Grade in the Punjab, having lost a lien on his appointment, under the operation of Section 54 of the Civil Leave Code, is re-appointed to that Province as an Assistant Commissioner of the 3rd Grade, with effect from the date of his return from leave.

JUDICIAL.

The 12th February 1886.

No. 215.—In continuation of Legislative Department Notification No. 46, dated 14th October 1881, publishing the Statute 44 and 45 Vic., cap. 69 (the Fugitive Offenders Act, 1881), the following Order of Her Majesty in Council, dated the 12th December 1885, is published for general information:—

AT THE COURT AT WINDSOR,

THE 12TH DAY OF DECEMBER, 1885.

Present:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

Whereas by reason of the contiguity of the group of British Possessions hereinafter mentioned, and the frequent intercommunication between those possessions, it seems expedient to Her Majesty and conducive to the better administration of justice therein, to apply Part II of the Fugitive Offenders Act, 1881, thereto.

Now, therefore, Her Majesty, by virtue of the powers in this behalf by the Fugitive Offenders Act, 1881, or otherwise vested in Her Majesty, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. On and after the 1st day of July 1886, Part II of the Fugitive Offenders Act, 1881, shall apply to the group of British Possessions hereunder mentioned; that is to say:—

Her Majesty's East Indian Territories.

Ceylon.

The Straits Settlements.

2. The Governor General of India and the Governors of Ceylon and the Straits Settlements shall cause this Order to be proclaimed in the Territories and Colonies under their respective governments.

And the Right Honourable Lord Randolph Churchill, and the Right Honourable Frederick A. Stanley, two of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

PORT BLAIR.

The 6th February 1886.

No. 86.—The undermentioned officers of the Port Blair Commission are confirmed in the appointments mentioned opposite their names, which were made provisionally for one year by Home Department Notification No. 44, dated 30th January 1885, *vis.* :—

Major W. B. Birch, 1st Assistant Superintendent.

Mr. E. H. Man, 2nd Assistant Superintendent.

Mr. F. E. Tuson, 3rd Assistant Superintendent.

Mr. H. Godwin-Austen, Extra Assistant Superintendent, 1st Class.

Mr. Reginald Wimberley, who was appointed provisionally to be Extra Assistant Superintendent, 2nd Class, by Home Department Notification No. 110, dated 25th February 1885, is also confirmed in that appointment.

PATENTS.

The 10th February 1886.

No. 189.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 46 of 1884.—William Renwick, residing at Lakhanbati Bungalow, near Malanchi Station, Northern Bengal State Railway, Presidency of Bengal, Engineer, for improvements in sugarcane-crushing mills.

No. 33 of 1885.—Kooru Mistry and Mahomed Hossein Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 64 of 1885.—Kooru Mistry and Mahomed Hossein Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 65 of 1885.—Kooru Mistry and Mahomed Hossein Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee,

Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 66 of 1885.—Kooru Mistry and Mahomed Hossein Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 67 of 1885.—Kooru Mistry and Mahomed Hossein Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 91 of 1885.—Daniel Kemp West, of 23, St. Mary Axe, London, E.C., Civil Engineer, at present in India, for improvements in new and existing presses for baling cotton and other substances.

No. 95 of 1885.—Thomas Charles Sargeant, of Church Stowe Weedon, in the County of Northampton, England, Farmer, for improvements in the construction of plough coulters.

No. 118 of 1885.—Paul Raoul de Fauchaux d'Humy of London, England, Electrical Engineer, for improvements in galvanic batteries.

No. 121 of 1885.—Pundia Devshunker Vassuntram, at present Permanent-way Inspector in the Bombay, Baroda and Central India Railway, residing at Neriad, for the coiled key drift.

No. 128 of 1885.—Arthur Andrews, Merchant, of No. 3, Elysium Row, in the Town of Calcutta, for an improved metal package suitable for the packing, storing and carrying of tea and other substances of a like nature.

No. 143 of 1885.—James Murdoch Napier, of York Road, Lambeth, in the County of Surrey, England, Engineer, for improvements in indicating apparatus applicable to railways.

No. 156 of 1885.—The Vacuum Brake Company, Limited, of 32, Queen Victoria Street, in the County of Middlesex, England, for improvements in, or applicable to, automatic vacuum brake apparatus.

No. 160 of 1885.—Walter John Boyes, of Hadham Road, Bishop's Stortford, Hertfordshire, England, for a military water bottle.

No. 164 of 1885.—Thorsten Nordenfelt, of 53, Parliament Street, in the City of Westminster, England, Civil Engineer, for improvements in the manufacture of castings from wrought iron and steel.

No. 166 of 1885.—John Mervyn Wrench, M.I.C.E., of Lahore, India, for improvements in the permanent way of railways.

No. 173 of 1885.—The Fuller Universal Telephone Company, of the City of New York, State of New York, one of the United States of America, for improvements in telephone transmitters.

No. 175 of 1885.—Edward Dyer Dougherty, of Philadelphia, in the County of Philadelphia and State of Pennsylvania, in the United States of America, gentleman, for improvements in railway ties.

No. 176 of 1885.—William Bull, Civil Engineer, at present residing in Bombay, for further improvements in the

construction and working of dredgers.

No. 188 of 1885.—James Murdoch Napier, of York Road, Lambeth, in the County of Surrey, England, Engineer, for improvements in coining presses.

A. MACKENZIE,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 11th February, 1886.

No. 269 G.—Colonel M. G. Gerard, C.B., Squadron Commander and Officiating 2nd-in-Command, 1st Regiment, Central India Horse, is appointed to be Political Assistant at Goona,

in addition to his other duties, with effect from the 25th January, 1886.

No. 271 G.—With the sanction of Her Majesty's Government, the Honorable the President in Council is pleased to recognize the appointment of Haji Hassan Kuli Khan, Moatamid-ul-Vezareh, as Consul-General for Persia at Bombay.

INTERNAL.

The 12th February, 1886.

No. 461 I.—The services of Major-General J. Watson, V.C., C.B., Bombay Staff Corps, Resident of the 1st class and Agent to the Governor-General at Baroda, are replaced at the disposal of the Military Department, with effect from the 4th March, 1886.

W. J. CUNINGHAM,

for Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE

MISCELLANEOUS.

Calcutta, the 10th February 1886.

No. 649.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

It has been determined to appoint a Committee for the purpose of examining expenditure, whether Imperial or Provincial, and reporting to the Government, within as brief a period as may be possible, what economies are therein practicable. It is desirable that the Committee should commence its labours so soon as its members can be conveniently brought together, and it is expected that early in the ensuing cold weather they will be able to submit their recommendations to the Government.

2. The question of expenditure has, within recent years, been on more than one occasion pressed upon the attention of the Government of India. On the one hand, it has been urged that since the commencement of the present decade, civil expenditure has very largely increased; on the other hand, the causes which have led to increase of expenditure have been fully explained by the Government of India in its communications with Her Majesty's Secretary of State. The documents relating to this matter will, in the course of their enquiry, be laid before the Committee; but the Committee will not fail to observe that, apart from the discussions which have hitherto arisen on the subject, the circumstances in which the Government now finds itself placed compel it to examine with renewed and anxious attention the possibilities of such an effective decrease in its expenditure as shall, in a sensible degree, contribute to relieve it of the financial embarrassments with which it is threatened. The time is opportune for such an enquiry. The Provincial contracts expire at the close of the ensuing financial year. The Government is engaged in the prosecution of a large scheme of public works, having for their object the protection of the country against famine or possible dangers upon its frontiers, for the rapid prosecution of which the utmost economy is required in other branches of the administration. The uncertainty which prevails regarding the future relative value of gold and silver compels the Government to contract, so far as is possible, expenditure which, in other circumstances, may have been desirable or necessary, but which at present it can no longer maintain.

*3. The Committee, while turning their immediate attention to the revision of the arrangements now in force between the Imperial and the Provincial Governments, will extend their enquiries to all departments of the Government, whether Imperial or Provincial. They will find that the labours of the Military Commission have led to a series of recommendations, some of which have

been put into execution, while others await decision. Although it is not contemplated that they should travel over the ground which the Military Commission examined, they will not, on that account, decline to consider whether greater economy cannot be attained in connection with the working of the several branches of the military administration. They will review so much of the proposals for military economy as have been already approved by the Government of India, but have not hitherto been carried out, and will report their views as to the most suitable steps to be taken in order that effect should be given to such proposals. Similarly, the Committee will study the enquiries which have been made and the measures which have been adopted in recent years with a view to reform or to the introduction of greater economy into the several departments of the Government. It is not desired that the Committee should propose any material modification in arrangements which have in recent years been carried out after mature deliberation under the sanction of the Secretary of State, but they will be expected to pursue a similar line of enquiry so far as regards departments or branches of the administration with which the changes effected in late years have not definitely dealt, or in which the reforms hitherto effected may prove to have failed to secure the economy aimed at. Bearing in mind the heavy cost to which the Government of India is committed in regard to Imperial railways and military works, the expenditure, whether Provincial or Imperial, under other heads of the Public Works, must be scrutinised with especial care.

4. Finally, the Committee should examine thoroughly the subject of the home charges, and specially the report presented to the Government of India in 1884 by Colonel Conway-Gordon, R.E., and should work out and submit such recommendations in regard to economies as their examination may suggest to them. They will, at the same time, turn their attention to the division of the military charges between Her Majesty's Government and the Government of India, and will advise the Government of India whether the present distribution of these charges seems to call for revision, and if so, what are their practical recommendations on the subject.

5. The Government of India in the Financial Department will issue to the Committee the further instructions necessary for their guidance, the method to be pursued by them, and the procedure of enquiry, and will cause them to be furnished with all necessary information. The Committee will keep the Government of India in the Financial Department regularly informed of the progress of its enquiries, and will carry out its labours in close communication with that Department.

6. His Excellency the Governor General in Council is pleased to nominate the following gentlemen to be Members of the Committee:—

MR. C. A. ELLIOTT, C.S.I., LL.B., C.S., Chief Commissioner of Assam. } *President.*

HON'BLE MR. JUSTICE CUNNINGHAM.

HON'BLE DR. W. W. HUNTER, C.S.I., C.I.E., LL.D., C.S.

HON'BLE RAO BAHADUR MAHADEO GOVIND RANADE, M.A., LL.B.

MR. J. WESTLAND, C.S., Comptroller and Auditor General.

LIEUT. COL. A. J. FILGATE, R.E., Accountant General, Public Works Department.

MR. H. W. BLISS, C.S., Commissioner of Salt and Abkari Revenue, Madras Presidency.

MR. ROBERT HARDIE, Secretary and Treasurer, Bank of Bengal.

With the above-named General Members of the Committee His Excellency will be prepared to associate, on the recommendation of each Local Government or Administration, one or at most two Local Members, who will sit with the General Members when they visit the locality, and correspond with them at other times.

ORDER.—Ordered, that a copy of the above Resolution be communicated to all Departments of the Government of India; to all Local Governments and Administrations; to the Heads of Departments subordinate to the Department of Finance and Commerce; to the Comptroller and Auditor General, to all

Accountants General and Comptrollers; and to the President and to each Member of the Committee.

Ordered also, that the resolution be published in the *Gazette of India*, for general information.

LEAVE AND APPOINTMENTS.

The 9th February 1886.

No. 641.—Major R. V. Riddell, R.E., having been granted furlough out of India on private affairs for 273 days, and Major A. W. Baird, R.E., having been appointed to officiate for him, Major Riddell made over, and Major Baird received, charge of the office of Mint Master, Calcutta, after noon, on the 5th February 1886.

The 12th February 1886.

No. 688.—Mr. W. T. Piercy, having been posted as Assistant Accountant General, Bengal, received charge of that appointment, before noon, on the 1st February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th February, 1886.

APPOINTMENTS.

No. 85.—MILITARY ACCOUNT DEPARTMENT—

Major G. W. Sawyer, Military Accountant, 2nd class, 1st grade, to be Military Accountant, 1st class, 2nd grade;

Lieutenant-Colonel C. T. P. Luxmoore, Military Accountant, 2nd class, 2nd grade, to be Military Accountant, 2nd class, 1st grade;

Captain J. F. D. Fordyce, Military Accountant, 3rd class, to be Military Accountant, 2nd class, 2nd grade;

Captain G. B. Renny, Assistant Military Accountant, to be Military Accountant, 3rd class;

With effect from the 1st January, 1886, *vice* Colonel W. S. Hunt, Military Accountant, 1st class, 2nd grade, appointed Superintendent and Agent for Army Clothing, Madras.

No. 86.—NATIVE ARMY—

9th Bengal Cavalry.

The following direct appointment is made, with effect from the 17th October, 1885:—
Mahomed Mobaraz Khan, to be Jemadar.

11th Bengal Lancers.

No. 87.—The following direct appointment is made, with effect from the 17th November, 1885:—

Natthu Singh, to be Jemadar, on probation.

No. 88.—ORDNANCE DEPARTMENT—

The tenure of the appointment of Superintendent of Factories by Colonel I. Ketchen, R.A., is extended to the 12th August, 1886.

No. 89.—PUNJAB FRONTIER FORCE—

2nd Punjab Infantry.

Lieutenant K. O. Burne, Scottish Rifles, a candidate for the Bengal S. C., to be Officiating Wing Officer, on probation, with effect from the 20th January, 1886.

No. 90.—SPECIAL—

Colonel G. C. Hodding, Madras S. C., Commandant, 4th Madras Infantry (Pioneers), to command the Indian Brigade at Suakin, with the rank of Brigadier-General, *vice* Brigadier-General E. G. Dixon, who resigns the command,—with effect from the date of joining.

No. 91.—STAFF CORPS—

Lieutenant John Ramsay, Cheshire Regiment Officiating Wing Officer, 29th Bengal Infantry is admitted to the Bengal Staff Corps from the 14th January, 1885, subject to the confirmation of the Secretary of State for India.

No. 92.—VOLUNTEER CORPS—

Calcutta Naval Artillery Volunteers—"A" Battery.

Mr. Owen Brochwel Griffiths, to be Sub-Lieutenant, *vice* Sub-Lieutenant C. E. Palmer, resigned.

FURLOUGH AND LEAVE.

No. 93.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel R. S. Robertson, Bengal S. C., Commandant, 4th Bengal Infantry, (m. c.) for 273 days, under rule XIV, clause I, of the regulations of 1868.

Lieutenant-Colonel H. W. Webster, Wing Commander and 2nd-in-Command, 30th Bengal Infantry, (m. c.) for 182 days, under rules IX and XV of the regulations of 1868.

Major G. Lamb, R.A., Commissary of Ordnance, 1st class, (u. p. a.) for 182 days, under rule XI of the regulations of 1868.

Major H. C. Fox, R.E., Executive Engineer, 2nd grade, Public Works Department, Hyderabad, (p. a.) for one year and 121 days, under rule IX of the regulations of 1868.

Captain F. T. N. Spratt, R.E., Executive Engineer, 2nd grade, Military Works Department, (p. a.) for 208 days, under rule IX of the regulations of 1868.

Captain C. E. Gubbins, Bengal S. C., Squadron Commander and 2nd-in-Command, 3rd Cavalry, Hyderabad Contingent, (p. a.) for

one year, under rule IX of the regulations of 1868.

Surgeon-Major D. F. Keegan, M.D., (p. a.) for one year, under rule IX of the regulations of 1868.

No. 94.—Major J. J. Kennedy, Madras S. C., Commandant, 2nd Infantry, Hyderabad Contingent, is granted leave in India, (p. a.) for 121 days, under rule XXV of the regulations of 1868.

No. 95.—Captain C. C. Ellis, R.E., has been granted an extension of furlough, (p. a.) for 183 days, by the Secretary of State for India.

PROMOTIONS.

No. 96.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Edmund Pipon Ommanney,—7th February, 1886.

Lieutenants to be Captains.—Dated 11th February, 1886.

Charles Chenevix Chenevix-Trench.

William Tones Fairbrother.

John George Ramsay.

Andrew Pennell Williamson.

Frederick Augustus Blyth.

Claude Clifton St. Edmunds Lucas.

Christopher George Forbes Fagan.

Robert Baker Shawe.

Alfred Lloyd Barrett.

Francis Henry Rutherford Drummond.

No. 97.—NATIVE ARMY—

19th Bengal Lancers.

Kote-Duffadar Abdul Majid to be Jemadar, *vice* Jemadar Khan Mahomed Khan, promoted,—With effect from the 18th September, 1885.

No. 98.—ORDNANCE DEPARTMENT—

Sub-Conductor William McEntegart to be Conductor;

Store-Sergeant Stephen Penticoss to be Sub-Conductor, on probation;

With effect from 1st December, 1885, *vice* Conductor W. Baker, pensioned.

RESIGNATIONS.

No. 99.—Captain Arthur Thomas Banon, Bengal S. C., is permitted to resign the service, subject to Her Majesty's approval.

RETIREMENTS.

No. 100.—Colonel Charles Vernon Jenkins, Bengal S. C., has been permitted to retire from the service, with effect from the 11th December, 1885, subject to Her Majesty's approval.

G. G. O. No. 50 of 1886 is cancelled.

MARINE DEPARTMENT.

DISMISSALS.

No. 5.—Mr. John Cowell, Assistant Engineer, Her Majesty's Indian Marine, is dismissed the service,—4th February, 1886.

G. G. O. No. 4 of 1886 is cancelled.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 12th February, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 30th January and the 12th February, 1886.

Corps.	Rank and Names.	Date of Death.	Place of Death.	Testate or Intestate.	Remarks.
Bengal Infantry	Colonel W. Campbell	2nd February, 1886.	Calcutta.		

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th February 1886.

No. 30.—Mr. H. Lambert, Engineer-in-Chief, Bellary-Kistna State Railway, is granted furlough for four months, under Section 50 of the

Civil Leave Code, with effect from 5th March 1886.

The 9th February 1886.

No. 31.—Mr. R. S. Strachey, Assistant Engineer, 1st Grade, North-Western Provinces and Oudh, is temporarily transferred to the Accounts Branch, in the temporary rank of Deputy Examiner, 2nd Grade, and is posted to the Office of the Examiner, Public Works Accounts, Bengal.

No. 32.—Mr. H. Rigg, Executive Engineer, 1st grade, State Railways, is temporarily promoted to class 1, grade 3, Superior Revenue Establishment of State Railways, while acting as Engineer-in-Chief and Manager, Burma State Railway, with effect from the 5th January 1886, and until further orders, during the absence of Mr. H. M. Mathews.

The 11th February 1886.

No. 33.—Mr F. L. Brown, Examiner of Accounts, Burma State Railway, officiated as Engineer-in-Chief and Manager of that line, in addition to his own duties, during the absence of Mr. H. M. Mathews, on special duty, from the 20th December 1885 up to the 5th January 1886, both dates inclusive.

No. 34.—The Governor-General in Council is pleased to order the following promotions and reversions among the Executive and Assistant Engineers attached to State Railways, with effect from the dates specified:—

Name.	From	To	With effect from.	Nature of promotion.
Barrow, W. D.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	2nd March 1885	Permanent.
Cowie, Lieutenant C. H., R.E.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	8th May 1885	Permanent.
Knox, H. C.	Executive Engineer, 4th grade, sub. <i>pro tem.</i>	Executive Engineer, 4th grade	14th May 1885	Permanent.
Parry, J. W.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	14th May 1885	Temporary.
Parry, J. W.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	8th June 1885	
Parry, J. W.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	20th June 1885	Temporary.
Bennett, H. W.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	11th July 1885	Temporary.
Macdonald, A. R.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	11th July 1885	Temporary.
Tait, J.	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd grade	11th August 1885	Permanent.
Hogan, J. L. P.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	11th August 1885	Sub. <i>pro tem.</i>
Cowper, G.	Executive Engineer, 4th grade, sub. <i>pro tem.</i>	Executive Engineer, 4th grade	11th August 1885	Permanent.
Campbell, R. L.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	11th August 1885	Temporary.
Macdonald, A. R.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	15th August 1885	
Butcher, L. H.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	25th August 1885	Permanent.
Boydell, J. E. N.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	13th September 1885	Temporary.
Bennett, H. W.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	17th September 1885	
Savielle, G. A.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	1st October 1885	Temporary.
Stone, E. H.	Executive Engineer, 2nd grade, sub. <i>pro tem.</i>	Executive Engineer, 2nd grade	9th October 1885	Permanent.
White, Captain W. H., R.E.	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 2nd grade	6th October 1885	Sub. <i>pro tem.</i>
Wynne, T. R.	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd grade	11th October 1885	Permanent.
Shadbolt, E. I.	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd grade	6th October 1885	Permanent.
Harington, H. S.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	6th October 1885	Sub. <i>pro tem.</i>
Michell, T.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	6th October 1885	Sub. <i>pro tem.</i>
Anderson, G. A.	Executive Engineer, 4th grade, sub. <i>pro tem.</i>	Executive Engineer, 4th grade	6th October 1885	Permanent.
Constable, Captain W. V., R.E.	Executive Engineer, 4th grade, temporary rank.	Executive Engineer, 4th grade	6th October 1885	Sub. <i>pro tem.</i>
Denne, R. T.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	6th October 1885	Temporary.
Burt, H. P.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	24th October 1885	
Parry, J. W.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	29th October 1885	
de Broe, V. E.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	1st November 1885	Temporary.
Babu Mal	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	6th November 1885	
Talbot, H. S.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	8th November 1885	
Gabbott, J. E.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	13th November 1885	Temporary.
Talbot, H. S.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	16th December 1885	Temporary.
Miles, T. W. (Supernumerary)	Executive Engineer, 1st grade, sub. <i>pro tem.</i>	Executive Engineer, 1st grade	31st December 1885	Permanent.
Sedgwick, Major W., R.E.	Executive Engineer, 1st grade, sub. <i>pro tem.</i>	Executive Engineer, 1st grade	31st December 1885	Permanent.
Taylor, W. B.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	31st December 1885	Sub. <i>pro tem.</i>
Spring, F. J. E.	Executive Engineer, 2nd grade, sub. <i>pro tem.</i>	Executive Engineer, 2nd grade	31st December 1885	Permanent.
Hodges, R. N.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	31st December 1885	Sub. <i>pro tem.</i>
Allen, W. G.	Executive Engineer, 3rd grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd grade	31st December 1885	Permanent.
Moyle, G.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	31st December 1885	Sub. <i>pro tem.</i>
Boydell, J. E. N.	Executive Engineer, 4th grade, temporary rank.	Executive Engineer, 4th grade	31st December 1885	Permanent.
Talbot, H. S.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	31st December 1885	
Moore, E. J.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	1st January 1886	Sub. <i>pro tem.</i>
Cole, W. H.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	1st January 1886	Sub. <i>pro tem.</i>

The 12th February 1886.

No. 35.—Mr. W. H. Parker, Superintending Engineer, 1st Class, State Railways, officiated as Chief Engineer and Joint Secretary to the Government of Bengal in the Public Works Department, Railway Branch, during the absence of Colonel S. T. Trevor, R.E., on privilege leave.

No. 36.—Mr. G. W. Winckler, Executive Engineer, 4th grade, is, on return from furlough, posted to Assam.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 8. } CALCUTTA, SATURDAY, FEBRUARY 20, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

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PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations or published under Rule 22:—

The Indian Securities Bill, 1886.

Bill to amend the North-Western Provinces Rent Act, 1881.

Bill to amend the North-Western Provinces Land-Revenue Act, 1873.

SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 19th February, 1886.

No. 206.—The Hon'ble the President in Council is pleased to confirm the admission of the undermentioned gentlemen to employment in the Civil Service of the Bengal Presidency, in accordance with the rules issued under Section 6 of the Statute 33 Vic., Cap. 3:—

Kumar Girindra Narain Deb.

Mr. Ambica Churn Sen.

No. 208.—The services of Mr. C. A. Elliott, C.S.I., L.L.B., Chief Commissioner of Assam, are placed at the disposal of the Department of Finance and Commerce, with effect from the date of his return from the furlough granted by Home Department Notification No. 22, dated the 29th January 1885.

ESTABLISHMENTS.

The 16th February, 1886.

No. 56.—The services of Mr. C. J. Lyall, M.A., C.I.E., of the Bengal Civil Service, Secre-

tary to the Chief Commissioner of Assam, are placed temporarily at the disposal of the Revenue and Agricultural Department.

JUDICIAL.

The 19th February, 1886.

No. 266.—The services of Captain W. S. Hewett, 8th Bengal Infantry, are replaced at the disposal of the Military Department, with effect from the date on which he is relieved of his duties under the Punjab Government.

ECCLESIASTICAL.

The 19th February, 1886.

No. 66.—The services of the undermentioned Chaplains on the Bengal Establishment are replaced at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 21st ultimo, or any subsequent date on which they may have been relieved of their duties under the Military Department:—

Reverend J. W. Adams, V.C.

„ A. E. Stone.

FORESTS.

The 19th February, 1886.

No. 142 F.—ERRATUM.—In the Notification of this Department, No. 106 F., dated the 5th instant, replacing the services of Mr. F. B. Manson, Deputy Conservator of Forests, at the disposal of the Government of Bengal, for "with effect from the 1st February 1886," read "with effect from the 7th February 1886."

A. MACKENZIE,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—(GENERAL).

Calcutta, the 18th February, 1886.

No. 102—39-8 G.—Mr. E. C. Buck, Secretary to the Government of India in the Revenue and Agricultural Department, is granted furlough to Europe for six months, with effect from the 1st March 1886.

Mr. C. J. Lyall, M.A., C.I.E., Bengal Civil Service, Secretary to the Chief Commissioner of Assam, is appointed to officiate as Secretary to the Government of India in the Revenue and Agricultural Department, during the absence on furlough of Mr. E. C. Buck, or until further orders.

CHAS. S. BAYLEY,

Under-Secretary to the Government of India.

SURVEYS.

The 19th February, 1886.

No. 179—22-85.—With reference to Notification No. 74, dated the 5th instant, by the Government of India in the Military Department, granting furlough for 213 days to Colonel G. C. DePrée, B.S.C., Surveyor General of India, Lieutenant-Colonel H. R. Thuillier, R.E., Deputy Surveyor General of India, in charge of the Revenue Survey Branch, is appointed to officiate as Surveyor General of India during the absence of Colonel DePrée, or until further orders.

C. J. LYALL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Rort William, the 18th February, 1886.

No. 314 G.—Captain A. P. Thornton, Cantonment Magistrate at Secunderabad, is granted privilege leave for sixty-six days, with effect from the 24th February, 1886, or the subsequent date on which he may avail himself of it.

No. 316 G.—Captain Warren Hastings, Cantonment Magistrate at Dum-Dum, is appointed to officiate as Cantonment Magistrate at Secunderabad, with effect from the date of assuming charge, during the absence on privilege leave of Captain A. P. Thornton, or until further orders.

No. 319 G.—Lieutenant C. H. Dawson, Officiating Wing Officer and Adjutant of the Erinpura Irregular Force, to be Station Staff Officer at Erinpura, in addition to his own duties, with effect from the 24th January, 1886, *vice* Lieutenant R. A. Cole.

No. 321 G.—The services of Mr. J. McKee, Deputy Conservator of Forests of the 3rd Grade in the Central Provinces, are replaced at the disposal of the Home Department, with effect from the 1st April, 1886, the date on which he ceases to be employed in the Rewah State.

No. 324 G.—Surgeon A. R. W. Sedgefield, Medical Officer, 1st Regiment, Central India Horse, is appointed to the medical charge of the Goona Political Agency, in addition to his other duties, with effect from the 31st December, 1885.

W. J. CUNINGHAM,

for Secretary to the Government of India.

Notifications by the Government of Bombay in the Political Department, dated 10th February, 1886.

No. 822.—In exercise of the power conferred by Section 3 of the Scheduled Districts Act (No. XIV) of 1874, the Governor of Bombay in Council is pleased, with the previous sanction of the President in Council, to declare that the said Act is in force in the Island of Perim.

No. 823.—In exercise of the powers conferred by Section 5 of the Scheduled Districts Act, 1874, the Governor of Bombay in Council is pleased, with the previous sanction of the President in Council, to extend to the Island of Perim the whole of Act II of 1864 of the Governor-General in Council, with the exception of Sections 2, 17, and 23.

J. B. RICHEY,

Chief Secretary to the Government of Bombay.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 18th February 1886.

No. 827.

No. 148.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

(Lakhs of Rupees)

January 1886.

	IN JANUARY.		TO END OF JANUARY.		WHOLE YEAR.	
	1885-86.	1884-85.	1885-86.	1884-85.	Budget, 1885-86.	Actuals Preliminary 1884-85.
[For the explanation of these heads, see Gazette of India, dated 22nd December 1883, Part I, page 497.]						
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	3,94	3,70	16,12	15,78	22,86	22,24
Opium	77	79	7,35	7,27	9,03	8,82
Salt	56	58	5,16	5,31	6,40	6,50
Stamps	33	32	3,00	2,07	3,63	3,61
Excise	36	36	3,41	3,31	4,07	4,01
Provincial Rates	51	47	2,32	2,21	2,86	2,79
Customs	9	9	83	72	1,18	1,03
Assessed Taxes	1	1	48	48	51	51
Forest (Madras and Bombay only)	3	4	25	22	41	30
Registration	3	2	26	24	28	29
Tributes from Native States	18	20	46	47	69	70
Other Civil Revenue	25	24	2,39	2,31	3,10	2,93
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT : GROSS	7,06	6,82	42,03	41,29	55,02	53,73
Civil Expenditure.						
Interest on Ordinary Debt and that on Productive Public Works	— 20	— 23	— 3,06	— 3,05	— 3,80	— 3,78
Opium	— 13	— 11	— 2,93	— 2,81	— 2,47	— 2,97
Exchange on transactions with London	— 38	— 41	— 2,16	— 2,40	— 3,74	— 3,37
Other Civil Expenditure	— 1,63	— 1,60	— 16,57	— 16,03	— 21,88	— 20,28
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT : GROSS	— 2,34	— 2,35	— 24,72	— 24,29	— 31,89	— 30,40
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more,—Receipts less, than issues)	+ 9	+ 9	+ 39	+ 53	+ 46	+ 57
Forest, Telegraph, Marine (Net as above)	— 2	— 3	— 37	— 15	— 10	— 25
Guaranteed and subsidized Railways (Net as above)	+ 45	+ 52	+ 4,22	+ 3,83	+ 4,42	+ 4,79
Do. Repayment of surplus profits, &c.	— 1	— 1	— 45	— 44	— 43	— 46
Military Receipts	+ 6	+ 7	+ 78	+ 58	+ 90	+ 81
Military issues	— 1,13	— 1,02	— 12,31	— 9,83	— 12,53	— 12,31
Public Works Department—						
State Railways Receipts	+ 49	+ 37	+ 3,10	+ 2,78	— 2,44	+ 3,42
Issues	— 49	— 51	— 4,61	— 4,53		— 5,84
East Indian Railway Receipts	+ 35	+ 34	+ 3,44	+ 3,17	+ 2,46	+ 3,92
Issues	— 11	— 11	— 1,15	— 1,22		— 1,43
Ordinary Branches Receipts	+ 19	+ 22	+ 1,23	+ 1,42	— 5,26	+ 1,83
Issues	— 56	— 60	— 5,85	— 5,43		— 7,17
TOTAL NON-CIVIL DEPARTMENTS	— 68	— 64	— 11,58	— 9,29	— 12,52	— 12,12
Civil Debt and Remittance Transactions.						
Permanent Debt (Net : + Receipts more,—Receipts less, than payments)	+ 34	+ 1	— 6	— 2	— 2	— 1
Mint Certificates and Bullion Advances (Net as above)	— 66	— 1,18	+ 36	+ 24	+ 5	+ 18
Council Bills paid (including Telegraphic) at Rs 10 per £	+ 8	+ 2	— 7,23	— 9,13	— 13,77	— 12,69
Other Debt heads (Net as above)			+ 52	+ 65	+ 1,42	+ 65
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 24	— 1,15	— 6,41	— 8,23	— 12,32	— 11,87
GRAND TOTAL RECEIPTS AND ISSUES	+ 3,80	+ 2,68	— 68	— 52	— 1,71	— 66
Opening Cash Balance in Treasuries and Presidency Banks	8,06	10,00	12,54	13,20	11,92	13,20
Closing Cash Balance in Treasuries and Presidency Banks	11,86	12,68	11,86	12,68	10,21	12,54

• ACCOUNTS AND FINANCE.

RATE OF EXCHANGE.

The 15th February 1886.

No. 763.—Ordered that the following be communicated to the Military and Public Works Departments and to the Comptroller and Auditor General for information.

Ordered also, that it be published in the *Gazette of India* for general information:—

Telegram, dated 13th February 1886.

From—Secretary of State, London,

To—President in Council, Calcutta.

Rate of exchange for adjustment of Government transactions next year is 6½d.

PAPER CURRENCY.

The 15th February 1886.

No. 787.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st January 1886, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.

CIRCLES OF ISSUE.	Whole amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
Calcutta	6,31,92,460	2,70,40,762	33,34,359	3,03,84,120
Allahabad	68,81,930	35,47,370	...	35,47,370
Lahore	84,95,370	68,81,755	...	68,81,755
Bombay	5,13,41,570	1,68,93,441	62,73,421	3,31,64,865
Kurrachee	45,62,575	40,98,410	34,800	41,33,210
Madras	1,54,18,420	78,13,955	4,10,600	82,43,951
Calcutt	9,90,685	4,57,810	...	4,57,810
Rangoon	37,19,440	73,01,325	...	73,01,325
TOTAL	15,41,14,640	8,40,05,811	1,00,53,579	9,41,18,390

Price paid for Government Securities of the nominal value of Rs. 25,21,700, held under Section 19 of the Act 5,99,96,250

GRAND TOTAL 15,41,14,640

SEPARATE REVENUE.

STAMPS.

EXEMPTIONS, &c.

The 19th February 1886.

No. 835.—In exercise of the powers conferred on him by section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to remit, both prospectively and retrospectively, in the whole of British India, the Stamp duty with which a deed of dower executed on the occasion of a marriage between Muhamedans is chargeable.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 19th February, 1886.

APPOINTMENTS.

No. 101.—ADJUTANT-GENERAL'S DEPARTMENT—

Colonel R. Eardley-Wilmot, General List, Infantry, Squadron Commander, 14th Bengal Lancers, to be an Assistant Adjutant-General on the Establishment, *vice* Lieutenant-Colonel T. R. Davidson, deceased. Dated 3rd February, 1886.

No. 102.—BRIGADE STAFF—

Colonel M. C. Farrington, South Yorkshire Regiment, to the Brigade Staff of the Army, temporarily, with the rank of Brigadier-General, *vice* Brigadier-General H. C. Wilkinson, C.B., appointed temporarily to the Divisional Staff of the Army. Dated 6th February, 1886.

Captain G. H. B. Coats, Bengal S. C., Wing Officer, 25th Bengal Infantry, to be a Brigade-Major on the Establishment, *vice* Major W. C. Farwell, who has vacated that appointment. Dated 31st January, 1886.

No. 103.—ORDNANCE DEPARTMENT—

The tenure of the appointment of Superintendent of Factories, by Colonel F. J. Caldecott, Royal Artillery, is extended to the 31st May, 1891.

No. 104.—PERSONAL STAFF—

The following appointment has been made on the personal staff of Major-General Sir G. R. Greaves, K.C.B., K.C.M.G., Commanding the Meerut Division:—

Captain A. Eardley-Wilmot, Royal Artillery, to be Aide-de-Camp. Dated 9th November, 1885.

No. 105.—STAFF CORPS—

Lieutenant George Murray, Connaught Rangers, Wing Officer, 43th Bengal Infantry, is admitted to the Bengal Staff Corps, from the 16th July, 1883, subject to the confirmation of the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 106.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel J. W. O'Dowda, Bengal S.C., District Superintendent of Police, 3rd grade, officiating 2nd grade, North-Western Provinces and Oudh, (p. a.) for one year, under rule IX of the regulations of 1868.

Lieutenant-Colonel E. C. Corbyn, Bengal S. C., Deputy Commissioner, 1st grade, Punjab, (m. c.) for one year, under rule XIV, clause I, of the regulations of 1868.

Lieutenant-Colonel J. N. Steel, General List, Infantry, Wing Commander and 2nd-in-Command, 25th Bengal Infantry, (p. a.) for 270 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel W. R. Bunbury, Bengal S. C., Assistant Commissary-General, 1st class, (p. a.) for 207 days, under rule IX of the regulations of 1868.

Major and Brevet-Colonel J. R. B. Atkinson, General List, Infantry, Squadron Commander and 2nd-in-Command, 1st Punjab Cavalry, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain and Brevet-Major A. T. S. A. Rind, Bengal S.C., Assistant Commissary-General, 3rd class, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain W. W. Lean, Bengal S. C., Squadron Commander, 5th Bengal Cavalry, (p. a.) for two years, under rule I of the regulations of 1875.

Captain R. F. Trotter, Bengal S. C., Squadron Commander, 17th Bengal Cavalry, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain F. Hawkins, Bengal S. C., Wing Officer, 1st Bengal Infantry, (p. a.) for two years, under rule I of the regulations of 1875.

Surgeon-Major J. C. G. Carmichael, M.D., 3rd Goorkha Regiment, (p. a.) for one year, under rule IX of the regulations of 1868.

Surgeon-Major H. Boyd, 45th Bengal Infantry, (m. c.) for one year,—85 days under rules IX and XV, and the remaining period under rule XIV, clause II, of the regulations of 1868.

Sub-Conductor J. Craig, Commissariat Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 107.—Colonel L. E. Evans, Infantry, is granted furlough in and out of India, (p. a.) for one year and three days, under rule IX of the regulations of 1868, with effect from the date of quitting his station.

No. 108.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

Lieutenant-Colonel F. Gellie, Bengal S. C., (m. c.) for six months.

Lieutenant A. C. Batten, Bengal S. C., (m. c.) for six months.

No. 109.—Major the Hon'ble G. T. Maitland, Bengal S. C., is granted furlough, without pay, for the 27th October, 1885, in extension of that allowed in G. G. O. No. 89 of 1883.

LONDON GAZETTE.

No. 110.—The following extracts are published for general information:—

"London Gazette," dated the 19th January, 1886, pages 269 and 270.

WAR OFFICE, PALL MALL,
19th January, 1886.

MEMORANDA.

Lieutenant-Colonel Walter Coningham, Madras Staff Corps, to be Colonel. Dated 24th April, 1885.

INDIAN STAFF CORPS.

To be transferred to the Unemployed Supernumerary List:—

Colonel Sir Charles Cooper Johnson, K.C.B., Bengal. Dated 20th December, 1885.

Colonel William Robert Gordon, Bengal. Dated 27th December, 1885.

India Office, 19th January, 1886.

The Queen has approved of the following promotions of officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Albert FitzWilliam Taylor. Dated 12th November, 1885.

To be Major.

Captain Arthur Edward Ward. Dated 21st November, 1885.

To be Captains.

Lieutenant Vesey Mangles Stockley. Dated 5th October, 1885.

Lieutenant Alfred Ambrose Lane. Dated 12th November, 1885.

BENGAL CAVALRY.

To be Lieutenant-Colonel.

Major George D'Aguilar Jackson. Dated 20th November, 1885.

BENGAL INFANTRY.

To be Lieutenant-Colonel.

Major Arthur Frederick Jones. Dated 20th November, 1885.

PENSIONS.

No. 111.—Assistant-Commissary and Honorary Lieutenant James Bennett Reilly, Ordnance Department, is transferred to the pension establishment.

PROMOTIONS.

No. 112.—Under the provisions of the Royal Warrant of the 10th November, 1881, the names of the following officers are moved up on the Indian Gradation list:—

Colonel R. Murray, C.S.I., Bengal S.C., is placed on the list of Major-Generals in consequence of the transfer to the Unemployed Supernumerary list of Colonel J. Miles, Bombay S.C., (whose name is borne on the list of Major-Generals of the Indian Army) on the 28th November, 1885.

Colonel R. Q. Mainwaring, Madras S.C., is placed on the list of Major-Generals in consequence of the transfer to the Unemployed Supernumerary list of Colonel Sir C. C. Johnson, K.C.B., Bengal S.C., (whose name is borne on the list of Major-Generals of the Indian Army) on the 20th December, 1885.

No. 113.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Major.

Captain Edward Henry Bingham,—13th February, 1886.

BENGAL ARMY.

To be Colonel in the Army.

Lieutenant-Colonel Reginald William Sartorius, V.C., C.M.G., Bengal Infantry,—27th February, 1886.

* No. 114.—COLONEL'S ALLOWANCE—

Colonel Robert Stevenson Moseley, Bengal S.C., is admitted to the Colonel's allowance,—17th February, 1886.

**No. 115.—COMMISSARIAT DEPARTMENT,
TRANSPORT BRANCH—**

Sergeant Robert Bale to be Sub-Conductor, with effect from the 25th July, 1885, *vice* Sub-Conductor A. T. Ross, promoted.

No. 116.—NATIVE ARMY—

4th Bengal Cavalry.

Kote-Duffadar Ram Sing to be Jemadar, *vice* Jemadar Kuddum Khan, promoted,—with effect from 8th September 1885.

Kote-Duffadar Azeemoola Khan to be Jemadar, *vice* Jemadar Mohsun Ali Khan, promoted;

Kote-Duffadar Abdool Kadir Khan to be Jemadar, *vice* Jemadar Nubbee Yar Khan, promoted;

Kote-Duffadar Heera Sing to be Jemadar on augmentation;

Kote-Duffadar Mahomed Guffoor Khan to be Jemadar, on augmentation;

With effect from the 18th September 1885.

This cancels the promotion of the men named above in G. G. O. No. 657 of 1885 and No. 24 of 1886.

19th Bengal Lancers.

Kote-Duffadar Budha Sing to be Jemadar, *vice* Jemadar Hookum Sing, transferred to the 16th Bengal Cavalry,—with effect from the 26th December, 1885.

29th Bengal Infantry.

Jemadar Niamat Khan to be Subadar, Havildar Baryam Khan to be Jemadar, *vice* Subadar Muhammad Bakhsh, deceased,—with effect from the 2nd January, 1886.

RESIGNATIONS.**No. 117.—SUBORDINATE MEDICAL DEPARTMENT—**

Sub-Assistant Apothecary Lawrence John Baptist Paul Fernandez, Subordinate Medical Department, is permitted to resign the service.

RETIREMENTS.

No. 118.—The undermentioned officers are permitted to retire from the service, with effect from the dates specified, subject to Her Majesty's approval :—

Lieutenant-Colonel Thomas Bernard Michell, Bengal S. C.,—1st March, 1886.

Surgeon-Major Richard Thomas Lyons, M.D.,—9th February, 1886.

SPECIAL.

No. 119.—His Excellency the Viceroy and Governor-General in Council cannot permit the detachments of the 11th (Prince of Wales' Own) Bengal Lancers and the 20th (Duke of Cambridge's Own) Punjab Infantry to return to India without placing on record his appreciation of the good services performed by them since the autumn of 1884. During the long and arduous march from India to the Northern Boundary of Afghanistan, and their tour of duty with the Afghan Boundary Commission, the bearing and discipline of all ranks were worthy of the Army which they represented, and the distinguished regiments to which they belong.

MILITARY WORKS DEPARTMENT.**PROMOTIONS.**

No. 120.—Sub-Conductor J. S. Old, Barrack Sergeant, is promoted to the rank of Assistant Barrack Master, with effect from 4th December, 1885.

MARINE DEPARTMENT.**APPOINTMENTS.**

No. 6.—The following appointments have been made by the Secretary of State for India to Her Majesty's Indian Marine, with effect from the dates specified :—

To be Assistant Engineers.

Mr. John Pollock,—14th December, 1885.

Mr. Caleb James Thomas,—17th December, 1885.

RETIREMENTS.

No. 7.—Commander James Robertson, Her Majesty's Indian Marine, has been permitted to retire from the service, with effect from the 13th June, 1885.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.**NOTIFICATION.**

Calcutta, the 19th February, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 13th and the 19th February, 1886.

Corps.	Rank and Name.	Date of Death.	Place of Death.	Testate or Intestate.	REMARKS.
Leinster Regiment	Lieutenant W. O. Daly	15th February, 1886.	Fyzabad.		

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 15th February 1886.

No. 37.—Mr. H. F. White, Superintending Engineer, 3rd Class, *temporary rank*, officiated as Chief Engineer and Secretary to the Chief Commissioner, British Burmah, in the Public Works Department, from the 26th December 1885 to the 19th January 1886, both days inclusive.

No. 38.—Mr. A. Wilson, Examiner of Accounts, is transferred from the Office of the Examiner of Accounts, Sind-Pishin and Bolan State Railways, to that of the Examiner of Public Works Accounts, Bengal.

No. 39.—The Secretary of State for India having sanctioned the working of the Umaria Coal-fields in the Rewah State by the Government of India on behalf and during the minority of the Maharajah, the Honorable the President in Council is pleased to place its control under the Chief Commissioner of the Central Provinces, with effect from the 1st November 1885.

No. 40.—In consequence of the control of the Umaria Colliery having been vested in the Chief Commissioner of the Central Provinces, the following transfers, &c., are notified:—

1. Mr. G. B. Reynolds, Deputy Manager, Warora Colliery, is transferred in the same capacity to the Umaria Colliery.
2. Mr. P. P. Rogers, Assistant Engineer, 1st Grade, and Overground Engineer, Umaria Colliery, is transferred to the Warora Colliery as Deputy Manager.
3. Mr. J. Y. Davidson, Manager, Nagpur-Chattisgarh State Railway, will exercise general supervision over the Umaria Colliery in addition to his other duties.

TELEGRAPH.

The 18th February 1886.

No. 41.—The Honorable the President in Council is pleased, under the provisions of Section 7, Act XIII of 1885, entitled the Telegraph Act, to make the following modifications, with effect from the 1st April 1886, in the Rules and Rates for Inland and Foreign Telegrams, viz.:—

INLAND RULES.

Cancel the present rule 37, viz.:—

*Prepayment of Reply.**

RULE 37.—The sender of a message can prepay a reply, depositing for this purpose a sum not less than eight annas and not more than two rupees, and not including any fraction of an anna, but the message to which a reply is prepaid must not be addressed to more than one person. On depositing the corresponding sum, the sender can add (free) the words "*Reply paid*" or "*Answer paid*" and the amount to which he wishes the reply to be limited. The terminal station pays to the receiver in telegraph or postage stamps, or in money, the amount prepaid, leaving it to

* The sender of a State message addressed to a Government official may not prepay a reply. And in the case of a State message addressed to other than a Government official, any sum deposited by the sender under this rule must be intended for no other purpose than to cover the cost of a return telegram.

him to send his answers how and when and to what address he pleases, or not to send one at all. The reply, if sent, is considered in every respect as a fresh message.

When a message to which a reply is prepaid is addressed to a station where there is no Telegraph Office, the amount is forwarded to destination from the nearest Government Telegraph Office in postage stamps in an insured cover, the sender must accordingly prepay the postal insurance fee (two annas).

Should it be impossible to effect delivery of a "*Reply paid*" message, the terminal station sends a service telegram to that effect to the sender, and the amount deposited will be refunded on application being made to the Telegraph Check Office, Calcutta.

It should be distinctly understood that it is not compulsory on the addressee to send a reply. The duty of the terminal station consists simply in paying to him in stamps or in money the amount prepaid, leaving him at liberty to do what he pleases with it.

and substitute—

*Prepayment of Reply.**

RULE 37.—The sender of a message can prepay a reply, depositing for this purpose a sum not less than eight annas and not more than two rupees and not including any fraction of an anna; but the message to which a reply is prepaid must not be addressed to more than one person. On depositing the corresponding sum the sender can add (free) the words "*Reply paid*" or "*Answer paid*" and the amount to which he wishes the reply to be limited. The terminal station delivers to the receiver a "*pass*" for the amount prepaid, leaving it to him to send his answer how and when and to what address he may please, or not to send one at all. The reply, if sent, must be accompanied by the pass.

When a message to which a reply is prepaid is addressed to a station where there is no Telegraph Office, the message and "*pass*" are forwarded to destination from the nearest Government Telegraph Office by ordinary Post, free of charge.

Should it be impossible to effect delivery of a "*Reply paid*" message, the terminal station sends a service telegram to that effect to the sender and the amount deposited will be refunded on application being made to the Telegraph Check Office, Calcutta.†

FOREIGN RULES.

Cancel the present rule 21, viz.:—

RULE 21.—The sender of a message can prepay the reply which he requests his correspondent to send. The amount deposited for the reply must not exceed the cost of an ordinary telegram of thirty words by the same route.

* The sender of a State message addressed to a Government official may not prepay a reply; and in the case of a State message addressed to other than a Government official, any sum deposited by the sender under this rule must be intended for no other purpose than to cover the cost of a return telegram.

†Telegraphic money orders up to a maximum value of Rs 50 can be obtained at all Postal Money Order Offices (see Postal Guide).

In this case he must write before the address of the message and pay for the instruction "Reponse payée or R. P." Should the number of words for which a reply is prepaid be greater or less than ten, the sender must add to the instruction the number of words thus—"R. P. 15" (two words) or "Reponse payée 15" (three words).

When a reply is prepaid the station of delivery furnishes the addressee with an order current for six weeks only, authorizing the free despatch of a message to any destination up to the amount prepaid. In India the amount is always paid to the addressee in cash or telegraph stamps, and the reply, when tendered, is considered and treated as any other message.

If the original message cannot be delivered within eight days, or if the receiver formally refuses the money, stamps or order for the reply, the station of delivery informs the sender of it by a telegram, which indicates the cause of non-delivery and *takes the place* of the reply.

and substitute—

RULE 21.—The sender of a message can prepay the reply which he requests his corre-

spondent to send. The amount deposited for the reply must not exceed the cost of an ordinary telegram of thirty words by the same route.

In this case he must write before the address of the message and pay for the instruction "Reponse payée," or R. P. Should the number of words for which a reply is prepaid be greater or less than ten, the sender must add to the instruction the number of words, thus, R. P. 15 (two words) or "Reponse payée 15" (three words).

When a reply is prepaid the station of delivery furnishes the addressee with a "pass" current for six weeks only, authorizing the free despatch of a message to any destination up to the amount prepaid.

If the original message cannot be delivered within eight days, or if the receiver formally refuses the "pass" for the reply, the station of delivery informs the sender of it by a telegram, which indicates the cause of non-delivery and *takes the place of the reply*.

W. S. TREVOR, Colonel, R.E.,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 9. } CALCUTTA, SATURDAY, FEBRUARY 27, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 26th February 1886.

Programme of His Excellency the Viceroy's arrival in Calcutta.

His Excellency the Viceroy and Governor-General will arrive in Calcutta on Monday, the 8th March 1886, at 4-30 P.M., by the *I. G. S. Clive*, and will disembark at Prinsep's Ghât.

His Excellency will be received at Prinsep's Ghât by His Honour the Lieutenant-Governor of Bengal, Members of His Excellency's Council, the principal Civil and Military Officers, and other Gentlemen who are desirous of attending.

A Guard of Honour of Native Infantry with Band and Colour will be drawn up at Prinsep's Ghât.

His Excellency the Viceroy's Body-Guard and the Mounted Company of the Presidency Volunteers will form the escort.

The route taken will be by the Strand Road and Esplanade Row into Government House by the North-West Entrance, which will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

Guards of Honour of British Infantry and of the Administrative Battalion, Presidency Volunteers, with Band, will be drawn up in front of the Grand Staircase of Government House.

A Viceregal salute will be fired from the ramparts of Fort William as His Excellency lands.

Full dress will be worn by Officers entitled to wear uniform. Gentlemen not entitled to wear uniform will appear in morning dress.

By Command,

F. ROWAN HAMILTON, *Major,*
for *Military Secretary to the Viceroy.*

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th February 1886.

No. 3.—The Honorable the President in Council has been pleased to grant Mr. H. T. Hyde, Reporter for the Indian Law Reports, in the High Court, Calcutta, leave of absence for eight months, with effect from the 14th March.

No. 4.—Mr. K. M. Chatterji, Barrister-at-Law, has been appointed to officiate as a Reporter for the Indian Law Reports in the High Court, Calcutta, *vice* Mr. Hyde.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 24th February, 1886.

No. 291.—The Honorable the President in Council has been pleased to confirm the admission of Mr. Narsingráo Bholánáth Divatia, a Probationer in the Bombay Presidency, to employment in the Civil Service of that Presidency, in accordance with the rules issued under Section 6 of the Statute 33 Vic., Cap. 3.

MEDICAL.

The 20th February, 1886.

No. 71.—Lala Gokul Chand, Uncovenanted Medical Officer in medical charge of the junior grades of the Secretariat Establishments of the Government of India at Simla, is granted privilege leave from the forenoon of the 11th February to the afternoon of the 28th March 1886.

The 23rd February 1886.

No. 74.—The services of Surgeon-Major C. W. S. Deakin are replaced at the disposal of the Military Department.

JUDICIAL.

The 24th February, 1886.

No. 292.—Under the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Honorable the President in Council

has been pleased to accept the resignation tendered by Babu Chandra Nath Nandi of the Office of Notary Public of Silchar, to which he was appointed by Home Department Notification No. 386, dated 17th March 1882.

No. 293.—Under the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Honorable the President in Council has been pleased to appoint Babu Hari Charan Das, B.L., Government Pleader of Cachar, to be a Notary Public, and to exercise his functions as such within the Silchar Sub-Division of the Cachar District.

No. 295.—Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Honorable the President in Council is pleased to appoint Mr. J. P. Grant, C.S., District and Sessions Judge, Hooghly, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, *vice* the Honorable Mr. Justice Tottenham, proceeding on furlough, or until further orders.

No. 298.—Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Honorable the President in Council is pleased to appoint Mr. G. E. Porter, C.S., Judicial Commissioner, Chota Nagpore, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, *vice* the Honorable Mr. Justice Field, proceeding on furlough, or until further orders.

The 26th February 1886.

No. 320.—Her Majesty's Secretary of State has granted an extension of leave, on medical certificate for six months, to Mr. A. Phillips, Barrister-at-Law, Standing Counsel for the Presidency of Fort William in Bengal.

ECCLESIASTICAL.

The 26th February, 1886.

No. 71.—The Reverend Samuel Louis Graham Sandberg, B.A., has been appointed a Junior Chaplain on the Bengal Ecclesiastical Establishment to fill an existing vacancy.

FORESTS.

The 26th February, 1886.

No. 162 F.—The services of Mr. J. McKee, Deputy Conservator of Forests, 3rd grade, are

replaced at the disposal of the Chief Commissioner of the Central Provinces, with effect from the 1st April 1886, the date on which his employment in the Rewah State ceases.

A. MACKENZIE,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 22nd February, 1886.

No. 349 G.—Lieutenant A. F. Pinhey, Squadron Officer, 3rd (Queen's Own) Regiment of Bombay Light Cavalry, is appointed to officiate as a Political Assistant of the 3rd Class, and is posted as Assistant Political Agent at Banskawara, with effect from the date of assuming charge.

The 25th February, 1886.

No. 376 G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. B. F. Bonham as Consul-General for the United States of America at Calcutta.

No. 379 G.—Rai Bahadur Pandit Suraj Kaul, Extra Assistant Commissioner, Quetta District, is granted privilege leave for twenty days, with effect from the 22nd February, 1886.

No. 380 G.—Mr. A. Ingle is appointed to officiate as Extra Assistant Commissioner, Quetta District, with effect from the date of assuming charge, during the absence on privilege leave of Rai Bahadur Pandit Suraj Kaul.

W. J. CUNINGHAM,

for Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

LEAVE AND APPOINTMENT.

Calcutta, the 26th February 1886.

No. 971.—Mr. Krishnaji Balwant Wagle having been appointed a Probationer in Class VII of the Financial Department, and attached to the Office of the Accountant General, Bombay, joined his appointment, before noon, on the 17th February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, 26th February, 1886.

APPOINTMENTS.

No. 121.—ARMY REMOUNT DEPARTMENT—

Colonel T. F. C. Rochfort, Bengal Cavalry, Assistant Superintendent of Reserve Depot,

Saharanpur, is confirmed in the appointment of Superintendent of Reserve Depot, Saharanpur.

Captain J. C. F. Gordon, Bengal S. C., Squadron Officer, 6th Bengal Cavalry, is confirmed in the appointment of Assistant Superintendent of Reserve Depot, Saharanpur.

With effect from the 1st January, 1886, *vice* Colonel H. C. Smith, Superintendent of Reserve Depot, Saharanpur, who has vacated that appointment.

No. 122.—COMMISSARIAT DEPARTMENT—

Lieutenant D. M. Thompson, Sub-Assistant Commissary-General, 2nd class, on probation, is confirmed in that appointment, with effect from the 2nd February, 1885.

No. 123.—NATIVE ARMY—

16th Bengal Cavalry.

The following direct appointments are made with effect from the dates specified:—

Kurm Singh to be Jemadar,—10th November, 1885.

Urjun Singh to be Jemadar,—1st December, 1885.

No. 124.—PUNJAB FRONTIER FORCE—

5th Goorkha Regiment.

Lieutenant J. M. Stewart, Officiating Wing Officer, to be Wing Officer, *vice* Lieutenant N. N. Barrett, seconded. Dated 12th December, 1885.

No. 125.—STAFF CORPS—

Lieutenant S. B. Graham, Royal Sussex Regiment, appointed by the Secretary of State for India a probationer for the Indian Staff Corps, is posted to the Madras S. C., with effect from the date of his arrival in India.

No. 126.—VOLUNTEER CORPS—

1st Administrative Battalion, North-Western Provinces Volunteers.

Captain R. G. Handcock, 39th Bengal Infantry, to be Adjutant, *vice* Captain E. J. N. Fasken, resigned,—11th December, 1885.

FURLOUGH AND LEAVE.

No. 127.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel C. J. Griffiths, Bengal S. C., Commandant, 3rd Sikh Infantry, (m. c.) for 250 days, under rules IX and XV of the regulations of 1868.

Colonel R. H. Inglis, Infantry, Commandant, 6th Bengal Infantry, (p. a.) for one year and 116 days, under rule IX of the regulations of 1868.

Colonel F. M. Birch, Bengal S. C., Deputy Commissioner, 1st grade, Officiating District Judge, Punjab, (p. a.) for one year, under rule IX of the regulations of 1868.

Lieutenant-Colonel M. A. Rowlandson, Madras S. C., Military Accountant, 1st class, 2nd grade, (p. a.) for two years, under rule IX of the regulations of 1868.

Lieutenant-Colonel W. Hopkinson, General List, Infantry, Cantonment Magistrate, 1st class, and Judge, Small Cause Court, Bengal, (p. a.) for 243 days, under rule IX of the regulations of 1868, embarking on or after the 9th March, 1886.

Lieutenant-Colonel H. W. J. Senior, Bengal S. C., Wing Commander and 2nd-in-Command, 1st Bengal Infantry, (p. a.) for one year and 39 days, under rule VIII, clause 2, of the regulations of 1868.

Major A. Gaselee, Bengal S. C., Wing Commander, 4th Punjab Infantry, (p. a.) for 245 days, under rule IX of the regulations of 1868, embarking on or after the 29th March, 1886.

Lieutenant E. B. Burton, Bengal S. C., Squadron Officer, 17th Bengal Cavalry, (p. a.) for one year, under rule I of the regulations of 1875.

Lieutenant G. H. Butcher, Bengal S. C., Wing Officer and Adjutant, 42nd Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Conductor H. Saw, Ordnance Department, (m. c.) for 182 days, under rule I of the regulations of 1875.

Sub-Conductor W. Thomas, Ordnance Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 128.—The undermentioned officers are permitted to reside out of India :—

Colonel G. Wheeler, Bengal S. C.

Colonel R. S. Moseley, Bengal S. C.

Colonel A. Callander, Bengal S. C., from 20th February, 1886.

No. 129.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Colonel G. N. Channer, v. c., Bengal S. C., (p. a.) for six months.

Lieutenant-Colonel C. A. Baylay, Bengal S. C., (m. c.) for six months.

Captain E. W. St. G. Welchman, Bengal S. C., (m. c.) for three months.

Assistant-Apothecary R. Nugent, (u. p. a.) without pay for seven months.

LONDON GAZETTE.

No. 130.—The following extracts are published for general information :—

"*London Gazette*," dated the 26th January, 1886, pages 388 and 391.

WAR OFFICE, JANUARY 23, 1886.

The Queen has been pleased to give orders for the following appointments to the Most Honourable Order of the Bath :

To be Ordinary Members of the Civil Division of the Third Class, or Companions of the said Most Honourable Order, *viz.* :—

* * * *

Major Frederick Mercer Hunter, C.S.I., Bombay Staff Corps, Her Majesty's Consul on the Somali Coast.

WAR OFFICE, PALL MALL,
26th January, 1886.

BREVET.

Major James Cook, Bengal Staff Corps, to be Lieutenant-Colonel. Dated 27th January, 1886.

MEMORANDA.

* * * *

Honorary Lieutenant and Deputy Assistant-Commissary Charles John Marsden, Bengal Establishment, has been granted the honorary rank of Captain on retirement. Dated 19th September, 1885.

The honorary rank of Ensign conferred on Deputy Assistant-Commissary John Murray, Bombay Establishment, in the London Gazette of 26th November, 1867, is antedated from 27th November, 1867, to 27th March, 1867.

* * * *

INDIAN STAFF CORPS.

To be transferred to the Unemployed Supernumerary List :—

Colonel James Michael, C.S.I., Madras. Dated 2nd January, 1886.

INDIAN LOCAL SERVICE.

To be Major-General.

Colonel Rowley Sale Hill, C.B., Bengal Infantry. Dated 2nd January, 1886.

To be transferred to the Unemployed Supernumerary List :—

Colonel Robert Blair Kennedy, Madras Infantry. Dated 1st January, 1886.

PROMOTIONS.

No. 131.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel Richard Samuel Roberts, Madras S. C.,—20th February, 1886.

BENGAL STAFF CORPS.

To be Major.

Captain James Butler,—20th February, 1886.

No. 132.—COLONEL'S ALLOWANCE—

The undermentioned officers of the Bengal Staff Corps are admitted to the Colonel's allowance, with effect from the 20th February, 1886 :—

Colonel Alfred Worsley Montagu.

Colonel Alexander Callander.

No. 133.—NATIVE ARMY—

16th Bengal Cavalry.

Ressaldar Juggut Singh, from the 18th Bengal Cavalry, to be Ressaldar-Major, with effect from the 24th October, 1885.

Ressaldar Ram Lall, from the 10th Bengal Lancers, to be Ressaldar ;

Subadar Bishn Singh, from the 12th Bengal Infantry, to be Ressaldar ;

Jemadar Hookum Singh, from the 19th Bengal Lancers, to be Ressaldar Woordie-Major ;

Jemadar Sedu Singh, from the 10th Bengal Lancers, to be Ressaldar ;

Duffadar Sadama Ram, from the 9th Bengal Cavalry, to be Ressaldar ;

Duffadar Hem Raj, from the 9th Bengal Cavalry, to be Jemadar ;

Duffadar Bishn Singh, from the 14th Bengal Lancers, to be Jemadar;

Kote-Duffadar Ummur Singh, from the 13th Bengal Lancers, to be Jemadar;

Kote-Duffadar Sing Ram, from the 10th Bengal Lancers, to be Jemadar;

With effect from the 8th September, 1885, on the formation of the Regiment.

43rd Bengal Infantry.

Jemadar Gopal Singh to be Subadar, *vice* Subadar Jum Ram, invalided.

Jemadar Chatur Giri to be Subadar, *vice* Subadar Baiju Ram, invalided.

Havildar Birbal Nagarkoti to be Jemadar, *vice* Jemadar Gopal Singh, promoted.

Havildar Abiram Gurung to be Jemadar, *vice* Jemadar Chatur Giri, promoted.

Havildar Abilall Rai to be Jemadar, *vice* Jemadar Mahadeo Singh, invalided,

With effect from the 1st December, 1885.

REWARDS.

No. 134.—The following promotions for services during the late operations at Suakin are made with effect from this date under the pro-

visions of Clause 48, India Army Circulars, 1884:—

ORDNANCE DEPARTMENT.

To be Deputy Assistant Commissary.
Conductor Alfred Wiffen.

To be Conductor.
Sub-Conductor Harry Phillips.

COMMISSARIAT (TRANSPORT) DEPARTMENT.

To be Conductor.
Sub-Conductor James Staines.

To be Sub-Conductor.
Sergeant Walter Pordage.

MARINE DEPARTMENT.

RETIREMENTS.

No. 8.—Captain G. B. Hewett, Her Majesty's Indian Marine, has been permitted to retire from the service, with effect from the 24th September, 1885.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd February, 1886.

No. 43.—Mr. H. C. D. LaTouche, Engineer-in-Chief, Jhansi-Manickpore State Railway, is appointed Engineer-in-Chief, Bellary-Kistna and Cuddapah-Nellore State Railways.

The 23rd February 1886.

No. 44.—Mr. W. C. L. Floyd, Executive Engineer, 2nd grade, Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, is granted furlough under section 132, chapter X, of the Civil Leave Code, for one year, with effect from 15th March 1886, or such subsequent date as he may be able to avail himself of the same.

No. 45.—The Government of India has no further need of the services of Mr. E. R. S. Lloyd, Assistant Engineer, 2nd grade, North-Western Provinces and Oudh.

No. 46.—Baboo Aghore Nath Mookerjee, Assistant Engineer, 1st grade, Bengal, is temporarily transferred in the interests of the public service to Beluchistan.

No. 47.—The following promotions are made in the Superior Accounts Establishment:—

NAMES.	From	To	With effect from.
Colonel P. Lambert, R.E.	Examiner, 1st class, temporary rank.	Examiner, 1st class, sub. <i>pro tem</i> .	1st January 1886.
Major A. G. Begbie, R.E.	Examiner, 2nd class.	Examiner, 1st class, sub. <i>pro tem</i> .	
Major E. A. Trevor, R.E.	Examiner, 2nd class, temporary rank.	Examiner, 2nd class, sub. <i>pro tem</i> .	
Mr. R. G. Macdonald	Examiner, 3rd class.	Examiner, 2nd class, temporary rank.	
Mr. F. Morrison	Examiner, 3rd class, temporary rank.	Examiner, 3rd class, sub. <i>pro tem</i> .	
Mr. J. W. Fordham	Examiner, 4th class, 1st grade.	Examiner, 3rd class, temporary rank.	
Mr. F. R. Hutchinson	Examiner, 4th class, 2nd grade.	Examiner, 4th class, 1st grade, sub. <i>pro tem</i> .	
Mr. J. B. Braddon	Examiner, 4th class, 3rd grade.	Examiner, 4th class, 2nd grade, sub. <i>pro tem</i> .	
Pundit Prem Nath	Examiner, 4th class, 3rd grade, temporary rank.	Examiner, 4th class, 3rd grade, sub. <i>pro tem</i> .	
Mr. C. R. T. Balston	Deputy Examiner, 2nd grade.	Deputy Examiner, 1st grade, sub. <i>pro tem</i> .	
Lieutenant W. R. Hilliard, R.E.	Assistant Examiner, 1st grade.	Deputy Examiner, 2nd grade, temporary rank.	
Mr. C. E. Ross	Assistant Examiner, 1st grade, sub. <i>pro tem</i> .	Deputy Examiner, 2nd grade, temporary rank.	

The 24th February 1886.

No. 48.—Mr. R. G. Macdonald, Inspector of Public Works Accounts, is granted furlough out of India for 6 months under section 50 of the Civil Leave Code.

The 25th February 1886.

No. 49.—The President in Council is pleased to order the following *temporary* promotions, with effect from the 5th February 1886:—

Lieutenant-Colonel E. Swetenham, S.C., Superintending Engineer, 2nd class, to Superintending Engineer, 1st class.

Mr. J. W. Wright, Superintending Engineer, 3rd class, to Superintending Engineer, 2nd class.

Major T. Gracy, R.E., Executive Engineer, 1st grade, to Superintending Engineer, 3rd class.

The 26th February 1886.

No. 51.—Mr. W. H. Parker, Engineer-in-Chief, Benares-Cuttack-Puri Railway Surveys, is granted furlough for 9 months, under Section 50 of the Civil Leave Code, with effect from the 31st March 1886, or such subsequent date as he may avail himself of it.

No. 52.—The following appointments are ordered:—

Colonel J. Bonnus, R.E., Deputy Consulting Engineer for Railways, Bombay, to officiate as Consulting Engineer for Railways in

Bombay, during the absence of Major-General H. F. Hancock, R.E., on deputation.

Colonel K. A. Jopp, R.E., Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, to be Deputy Consulting Engineer for Railways, Bombay.

Colonel T. F. Dowden, R.E., Superintending Engineer, 2nd Class, temporary rank, to be Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta.

Major W. H. Coaker, R.E., Deputy Consulting Engineer for Railways, Madras, to officiate as Consulting Engineer for Railways, Madras, during the absence of Colonel C. J. Smith, R.E., on privilege leave.

Mr. H. W. Warden, Executive Engineer, 2nd grade, State Railways, on return from furlough, to officiate as Deputy Consulting Engineer for Railways, Madras.

Mr. E. W. Arundell, Executive Engineer, 3rd grade, State Railways, to officiate as Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Lahore.

Mr. H. W. Bennett, Assistant Engineer, 1st grade, State Railways, to officiate as Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta.

TELEGRAPH.

The 20th February 1886.

No. 42.—The Honorable the President in Council is pleased to make the following officiating appointments in the Indian Telegraph Department, with effect from the 22nd February 1886, and until further orders:—

Names.	From	To	REMARKS.
J. H. Lane	Director	Officiating Deputy Director General.	Vice Colonel Mallock, proceeding on privilege leave.
J. Burke	Superintendent, and Grade.	Officiating Director	Vice Mr. Lane, temporarily promoted.

The 26th February 1886.

No. 50.—To give effect to the orders of the Right Honorable the Secretary of State, published in Public Works Department Resolution No. 7 T.E., dated the 8th February 1886, by the Government of India, the 16 Superintendents constituting the existing 4th grade (salary Rs600) will, with effect from the 1st January 1886, be distributed in equal proportion between the revised 4th and 5th grades (salary Rs700 and 600 respectively) as follows:—

Superintendents, 4th Grade (Salary Rs700).

Mr. J. J. Allen (at present officiating in 3rd grade).
Mr. J. A. Briggs, ditto.
Mr. F. R. deMarsac ditto.
Mr. C. P. Landon (officiating in 3rd grade from 3rd January to 25th January 1886).

Mr. F. G. Maclean.
Mr. C. B. D. Marks.
Mr. T. McKelvey (at present officiating 3rd grade).
Mr. H. M. O'Kelly ditto.

Superintendents, 5th Grade (Salary Rs600).

Mr. E. C. Bird.
Mr. E. A. Boyd, (officiating 4th grade).
Mr. C. Duffin, ditto.
Mr. J. W. B. Duthy, ditto.

Mr. H. W. A. Fanshawe.
Mr. G. J. Hare, (officiating 4th grade).
Mr. A. Hullah, ditto.
Mr. H. F. Stevens, ditto.

Consequent on the above redistribution of grades, the following appointments are sanctioned with effect from the dates specified :—

Names.	From	To	Period.
B. A. Boyd	Superintendent, 5th Grade	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
C. Duffin	Superintendent, 5th Grade	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
J. W. B. Duthy	Superintendent, 5th Grade	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
G. J. Hare	Superintendent, 5th Grade	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
A. Hullah	Superintendent, 5th Grade	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
H. F. Stevens	Superintendent, 5th Grade	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
A. B. Larkins	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 4th Grade.	3rd January 1886 to 25th January 1886.
A. B. Larkins	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	26th January 1886 till further orders.
M. J. Brind	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 to 25th January 1886.
E. Dowson	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
R. L. D. Gompertz	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
W. C. N. Jones	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
F. Kinsman	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
W. R. Philipps	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
F. T. Rickards	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
G. M. Robinson	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.

W. S. TREVOR, Colonel, R.E.,

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 10.]

CALCUTTA, SATURDAY, MARCH 6, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

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Supplement No. 10.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 3rd March 1886.

With reference to the Notification dated the 26th February 1886, it is hereby notified that His Excellency the Viceroy and Governor-General will arrive in Calcutta on Monday, the 8th March 1886, at 5-30 P.M., instead of 4-30 P.M.

By Command,

F. ROWAN HAMILTON, Major,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 1st March 1886.

No. 334.—The Hon'ble Lieutenant-General Thomas Fourness Wilson, C.B., C.I.E., an Ordinary Member of the Council of the Governor-General, died at Barrackpore on the 28th February 1886.

The President in Council with the deepest regret notifies to the Community this mournful event, which is all the more melancholy as occurring at a time when General Wilson was looking forward to an early return to his native land, at the close of a long and distinguished Indian career.

The late Lieutenant-General Wilson will be buried this afternoon with military honours at Barrackpore, and a special train will leave the Sealdah Railway Station at 3-45 P.M. (Calcutta time) for the accommodation of gentlemen desirous of attending the funeral.

The President in Council has directed that the flag of Fort William be lowered to half-mast high during the whole of this day, and that fifteen minute guns be fired at the time of the funeral from the ramparts of Fort William.

By order of the President in Council,

F. C. DAUKES,

for Secretary to the Government of India.

ESTABLISHMENTS.

The 4th March 1886.

No. 356.—A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor-General of India by the death, on the 28th February 1886, of the Honourable Lieutenant-General Thomas Fourness Wilson, C.B., C.I.E., and the Honourable Major-General Thomas Elliott Hughes, R.A., who was acting temporarily as an Ordinary Member of the said Council, having been appointed by Her Majesty the Queen, Empress of India, an Ordinary Member of the said Council in the room and place of Lieutenant-General Wilson on his vacating the said office, it is hereby notified that the Honourable Major-General T. E. Hughes, R.A., assumed the permanent office of an Ordinary Member of the said Council on the 1st March 1886.

A. MACKENZIE,

Secretary to the Government of India.

The 5th March 1886.

No. 71.—Mr. A. Mackenzie, C.S., Secretary to the Government of India in the Home Department, has obtained furlough for one year with effect from the 12th March 1886, or any subsequent date on which he may avail himself of it, together with subsidiary leave from the forenoon of the 8th March 1886.

F. C. DAUKES,

Under-Secretary to the Government of India.

No. 73.—Mr. A. P. MacDonnell, C.S., Secretary to the Government of Bengal, is appointed to officiate as Secretary to the Government of India in the Home Department, during the absence on furlough of Mr. A. Mackenzie, C.S., or until further orders.

No. 74.—Mr. H. F. J. Kean is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st March 1886, or such other date on which he may sail from India.

MEDICAL.

The 6th March 1886.

No. 86.—The services of Brigade-Surgeon C. J. J. Jackson, M.D., are placed temporarily at the disposal of the Military Department.

JUDICIAL.

The 27th February 1886.

No. 326.—The Honourable the Chief Justice has granted Mr. C. A. Wilkins, Registrar of the High Court of Judicature at Fort William in Bengal, leave on medical certificate for eight months, with effect from the 2nd April next, or from any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave.

The 5th March 1886.

No. 339.—The Honourable J. P. Grant, C.S., took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 2nd instant.

A. MACKENZIE,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 4th March, 1886.

No. 413 G.—Captain F. deLaessøe, Translator to the Government of India in the Foreign Department, is granted privilege leave for three months, with effect from the date on which he ceases to be employed with the Afghan Boundary Commission.

INTERNAL.

No. 671 I.—The following promotions are made in the Berar Commission, with effect from the date of deputation as Special Commissioner for the demarcation of the Dhang Frontier of Lieutenant-Colonel R. Bullock, Deputy Commissioner of the 3rd Class in the Hyderabad Assigned Districts, and until further orders:—

Mr. H. B. Knowlys, Assistant Commissioner of the 1st Class, and Officiating Deputy Commissioner of the 3rd Class, to be a Deputy Commissioner of the 3rd Class, sub. *pro tem*.

Lieutenant-Colonel H. deP. Rennick, Assistant Commissioner of the 2nd Class, and Officiating Assistant Commissioner of the 1st Class, to officiate as a Deputy Commissioner of the 3rd Class.

Mr. A. Elliott, Assistant Commissioner of the 2nd Class, and Officiating Assistant Commissioner of the 1st Class, to be an Assistant Commissioner of the 1st Class, sub. *pro tem*.

Mr. R. D. Hare, Assistant Commissioner of the 3rd Class, and Officiating Assistant Commissioner of the 2nd Class, to officiate as an Assistant Commissioner of the 1st Class.

Mr. C. A. W. Davies, Assistant Commissioner of the 3rd Class, and Officiating Assistant Commissioner of the 2nd Class, to be an Assistant Commissioner of the 2nd Class sub. *pro tem*.

Mahomed Yasin Khan, Assistant Commissioner of the 3rd Class, to officiate as an Assistant Commissioner of the 2nd Class.

The 5th March, 1886.

No. 682 I.—The President in Council has learnt with great satisfaction that the Regent of Kolhapur in Council has resolved to abolish, from the 6th June, 1886, all State imposts upon trade in the territories of Kolhapur and the jaghirs under the administration of the Regency.

W. J. CUNINGHAM, •

for Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 4th March 1886.

No. 1049.—Mr. L. E. Pritchard, Probationer in Class VII of the Enrolled List of the Financial Department, having been transferred to the office of the Comptroller, Central Provinces, joined that office, before noon, on the 24th February 1886.

The 5th March 1886.

No. 1089.—Mr. H. G. H. Keene, having returned from leave on medical certificate and having been posted as Assistant Accountant General, Bombay, assumed charge of that appointment, before noon, on the 23rd February 1886.

CODES.

The 4th March 1886.

No. 1026.

CIVIL PENSION CODE.

Page 19.

Section 31.

Substitute the following for this section as amended by addendum No. 106:—

31. Payment of these annuities and gratuities may be taken at the Home Treasury in sterling money, or in India in Government Rupees, at the following rate:—

If the annuitant was a member of the Bengal Civil Service,—10½ Government rupees for each pound sterling.

If the annuitant was a member of the Madras or Bombay Civil service,—10·65 Government rupees for each pound sterling.

Provided that any annuitant who is a permanent resident in India, may, if he wishes to draw his annuity in that country, exercise the option of receiving it at the rate of exchange annually fixed for the adjustment of transactions between the British and Indian Exchequers.

Transfer from the Home Treasury to an Indian Treasury and *vice versa*, is permitted twice only.

[NOTE.—The reasons for the difference in the rates of exchange are to be found in the history of the Annuity Funds. The rates of exchange differ considerably in the various Service Funds.]

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 5th March 1886.

No. 1042.—THE Honourable the President in Council has been pleased to make the following rules under section 38, Act II. of 1886, an Act for imposing a tax on income derived from sources other than agriculture:—

1. Contributions, whether compulsory or voluntary, made to Provident Funds by Railway servants to whom clause (g) of section 5, Act II. of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

2. The Provident Fund of a Railway Provident Institution constituted under rules approved by the Governor General in Council shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS AND REDUCTIONS, &c.

The 5th March 1886.

No. 1044.—IN exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to reduce to a fixed duty of one rupee the stamp-duty payable under the said Act on any re-insurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

SEPARATE REVENUE.

STAMPS.

*The 5th March 1886.***No. 1046.**

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read the following—

No. 1250, dated 6th April 1885.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Department,
To—The Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE.

Letter from Board of Revenue, No. 83 B., dated 8th February 1884, and enclosures.

Government letter to Board, No. 1289, dated 2nd April 1884.

Letter from Board, No. 6381 B., dated 20th September 1884, and enclosures.

I am directed to submit, for the information of the Government of India, and for such action as may be necessary, the papers noted in the margin, which relate to the duties leviable under the Indian Stamp Act I, of 1879 upon policies of insurance.

2. In the latter part of 1883, a memorial was presented to the Board of Revenue, Lower Provinces, by a number of Calcutta firms engaged in insurance business, in which it was represented that the provisions of the Stamp Act relating to policies of insurance had operated in practice in a manner not anticipated by the Legislature, and it was prayed that the law might be amended accordingly. The points regarding which exception was taken were two. In the first place, it was represented that the existing law takes no account of the duration of policies of insurance, the duty leviable being calculated with regard to the amount of the policy only, and being the same whether the policy runs for a year or for a few days only. Thus, in the case of an insurance for one year for a lakh of rupees on (say) piece-goods, the premium payable would be Rs250, and the stamp duty Rs37-8. If the insurance were for one month only, the premium would be only Rs62-8, but the stamp duty would still be Rs37-8. Since, therefore, a policy which runs for a short period is manifestly less valuable than one which runs for a longer term, it was inequitable (the memorialists urged) to tax them both at the same rate. In the second place, it was pointed out that the law makes no distinction between original insurances and re-insurances. It is the custom of the business to distribute all large risks among two or more offices. "The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk of, say, one lakh against fire, the stamp duty of Rs37-8 would of necessity be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid." This result, it was thought, was not foreseen or intended by the Legislature. The memorializing firms therefore prayed that the Government of India might be moved to assimilate the Indian Stamp law with the existing English law, "by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances)."

3. In forwarding the memorial to Government, the Board of Revenue observed that the subject was one which should receive full and careful consideration when any revision of the Indian Stamp Act took place. "The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a reconsideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances."

4. It appeared to the Lieutenant-Governor that more detailed information than that supplied by the Board was required on the points raised in the memorial before the case could properly be laid before the Government of India, and he accordingly caused the Board to be addressed in my letter No. 1229, dated the 2nd April 1884. It was suggested that, as Insurance Companies in fixing the amount of the premium payable on a policy take the duration of the insurance into account, one element of inequality, of which the memorialists had complained, might be removed if the stamp duty were made proportionate, not to the amount of the policy, but to the amount of the premium. With regard to re-insurances, it was stated that in the Lieutenant-Governor's opinion, there was some show of reason in the contention of the memorialists that it was inequitable, when duty had once been paid on an original insurance, to impose it afresh whenever a re-insurance was effected, but that Sir Rivers Thompson desired to be more fully informed of the existing practice in this respect. The attention of the Board was at the same time directed to the point whether some duty should not properly be levied on the renewal of a policy of insurance, the original term of which had expired. It has not hitherto been the practice to levy any duty on renewals, but it seemed open to question whether this exemption was justifiable and should be maintained.

5. The Board of Revenue have now submitted their report upon all the questions alluded to above, and it forms, with its annexures, one of the enclosures of this letter. They have caused the whole question to be very carefully investigated by the Collector of Calcutta, who has placed himself in communication with the principal Insurance Companies in Calcutta, and whose report contains a mass of interesting and reliable information on the subject. It will be seen that the Board are of opinion that no modification is required in those provisions of the law which relate to the stamp duty on life and marine insurances. There are, it is true, some passages in the memorial (such for instance as paragraph 9) which appear to indicate dissatisfaction with the duty leviable on marine insurances; but the specific request with which the memorial culminates, and which it is stated will meet the justice of the case, expressly excludes life and marine insurances; and in view of the facts now stated by the Board, the Lieutenant-Governor is of opinion that no occasion has arisen to consider the question of the stamp duty on other than policies of insurance against fire. With regard to this class of insurances, the questions for consideration are two. The first of these relates to the duty on re-insurances; the second deals with the advisability of making the duty proportionate to the duration of the insurance, together with the allied question of the levy of duty on renewals.

6. The nature of the transactions which are known as re-insurances has been fully described in the memorial and in the report of the Collector of Calcutta. They are the instruments by which one Insurance Company having accepted a large risk is enabled to distribute a portion of it among other Companies. It is manifest that transactions of this kind stand on quite a different footing from insurances proper, such as are effected between the general public and the Insurance Companies, and it is clear that the effect of the present practice is that all insurances for large sums pay double duty on the portions re-insured, *i.e.*, on the greater part of their total amounts. This result, it seems to the Lieutenant-Governor, was not contemplated by the legislature, which was probably not fully informed of the custom prevailing in the business, and it seems to Sir Rivers Thompson to constitute a legitimate grievance which the memorialists may reasonably claim to have removed. Mr. Sterndale has suggested that "the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Rs. 1, instead of the duty (if any) prescribed for it in that schedule." Mr. Sterndale accordingly proposes that each re-insurance should be held to be part of the original transaction, and as such be liable to a duty of Rs. 1 only, irrespective of the amount. The Board of Revenue apparently concur in this view, and they recommend the adoption of a uniform duty of Rs. 1 on all re-insurances, whatever the amount involved. It appears to the Lieutenant-Governor, however, that policies of re-insurance are not the class of instrument contemplated by section 6. It cannot fairly be said that they are "required to complete a transaction," for the original transaction, *viz.*, the insurance effected by the assured with the primary company, is complete in itself, so far as the contracting parties are concerned; and any re-insurances which may subsequently be effected by the primary company for its own protection are strictly independent of, although arising out of, the original transaction. Sir Rivers Thompson has, therefore, no doubt that, as the law now stands, policies of re-insurances cannot claim to be chargeable with a duty of Rs. 1 only under section 6 of the Act. At the same time, however, as already stated, the effect of the custom is to enhance the stamp duty chargeable upon all insurances of large amount by from 25 per cent. to 80 per cent., and the Lieutenant-Governor has no doubt that the duty directly imposed by the Act being already sufficiently heavy, this is felt to be oppressive, and that the result is not in accordance with the real intention of the legislature. On these grounds Sir Rivers Thompson desires to support the proposal made by the Board, and he would recommend that the duty on policies of

re-insurances should be declared to be subject to a maximum of R1. It appears to be within the competence of the Governor General in Council to effect this change without legislation by an order published in the *Calcutta Gazette* under section 8 of the Act.

7. Turning now to the second of the two questions indicated above, *viz.*, whether it is advisable to take the operation of an insurance into account in calculating the amount of stamp duty, I am to observe that there appear to be insuperable practical objections to the suggestion that the duty should be made proportionate to the amount of the premium, instead of to the sum insured. For, although the duration of the insurance is a factor in the determination of the premium, it is only one out of several factors. Were the stamp duty made proportionate to the premium, it would vary not only according to the amount of the sum insured and to the duration of the insurance which is reasonable, but also according to the degree of risk. Degrees of risk vary to such an extent that, other things being equal, the premium payable on the highest degrees is 10 or 12 times that payable on the lowest degrees. If, therefore, the stamp duty were made proportionate to the premium, it would fluctuate in the same manner, and would press with greater severity on the highly rated risks, which already pay heavier premia and are least able to bear it. No uniform percentage could fail, in the Lieutenant-Governor's opinion, to be either too high for high risks, or too low for low risks. This plan therefore falls to the ground.

8. In lieu of it the Board have made the following recommendations, *viz.*, (1) that the duty should be fixed according to a graduated scale dependent on the amount of the policy; (2) that the duty on insurances running for periods of less than one year should be reduced in certain specified proportions corresponding to the custom of the insurance business in respect of premium; and (3) that duty on a reduced scale should be charged on all renewals. Now, it is evident that the object desired by the memorialists would be attained by the adoption of the second of these suggestions. If it be assumed that the stamp duties prescribed by the Act are intended to be leviable on policies which run for one year, the Board recommend that the duty on a policy for one month should be one-fourth of this rate, the duty on a policy for three months should be half, and that on a policy for six months three-fourths of the full rate. These proportions correspond, with the omission of some intermediate rates, with the proportionate premia charged by Insurance Companies on policies for periods of less than one year, and the Lieutenant-Governor considers that if this scheme were adopted (together with a suitable arrangement for the stamp duty on renewals, to which reference is made hereafter), the particular ground of complaint put forward in the first part of the memorial would be completely removed. It is true that they have proposed the discontinuance of the *ad valorem* principle, and the substitution of a uniform rate of duty on all fire insurances, whatever their amounts. This proposal, however, is not one which can, in the Lieutenant-Governor's opinion, be entertained. It is manifest that a uniform duty would be impracticable, unless it were fixed at so low a figure as virtually to exempt this class of instrument altogether. Reasons no doubt exist for this course in the United Kingdom, where the duty on fire insurances has been fixed at one penny; but the Lieutenant-Governor does not consider that sufficient grounds have been shown for so radical a change in this country. The course recommended above would remove the anomaly complained of by the Insurance Companies, and it does not seem necessary either to have recourse to a uniform rate of duty, or to the graduated scale suggested by the Board. The object indeed with which the Board have proposed this scale appears to be altogether apart from the questions raised in the memorial. It has been drawn up with the intention of relieving large insurances at the expense of smaller ones, the balance of advantage turning at R33,000. There are, no doubt, some reasons which should lead the Government to view favourably a reduction in the duty payable by large insurances, and it is in particular desirable to arrest the tendency which has begun to be apparent, on the part of large insurers, to place their insurances abroad. This question, however, has not been directly raised by the parties interested, and the Lieutenant-Governor, as at present advised, is not disposed to recommend the adoption of a graduated scale of duty in lieu of the present *ad valorem* system. In any case the rates of duty proposed by the Board for the smaller insurances seem decidedly too heavy, and would probably tend to discourage insurance by native traders.

9. The question of levying a stamp duty on renewals of insurances arises immediately out of the proposal to reduce the rates for policies which run for less than one year. If an insurer can take out a policy for one month on payment of one-fourth the duty for a year, he clearly cannot be allowed to renew his policy at the expiry of the month without payment of some additional duty. The proposals made by the Board of Revenue do not seem to consider this aspect of the case sufficiently. They have suggested the introduction of a graduated scale of fees for renewals, calculated at rates considerably below those proposed for original insurances, and it is apparently intended that the renewal fee should be the same, whatever might be the period for which the renewal was effected. Under this arrangement, it would be possible for an insurer to take out a policy on (say) R1,00,000 for one month, paying R5 as stamp duty. At the end of that period, he would be able to renew his policy for one year more on payment of R1. He would thus pay only R6 in all for a policy to run for 13 months, while if he had taken out a twelve-months' policy in the first instance he would have had to pay R20.

10. It seems to the Lieutenant-Governor that any attempt to impose an appreciable stamp duty on renewals would have a serious tendency to drive insurance business out of the country. It is true that fire insurances are strictly terminable contracts, and that theoretically each renewal is virtually a fresh transaction. But it is, in Sir Rivers Thompson's opinion, inexpedient to ignore the long-established custom of the business, and impose a heavy duty which cannot fail to be regarded as new. The correct principle to adopt seems to be the converse of that which has been followed in the proposals made for the proportionate reduction of the duty on policies for fractional periods. In the latter connection it has been assumed that the rates of duty fixed by the Act are the amounts to be paid on policies which run for an entire

year or any longer period, and certain reductions have been recommended on these rates in respect of policies for shorter periods. Similarly, in the present case, the Lieutenant-Governor considers it equitable that an insurer, who takes out a policy for any period of less than one year should be able to renew it for any further period up to one year in all, on payment of the prescribed fractional duty, and that, after his policy shall have run for one entire year, any further renewal should be exempt from duty. Thus, if he took out a policy for six months in the first instance, he would pay three-fourths of the full duty. If he then renewed his policy for six months more, he would again pay three-fourths of the full duty, and if he wished to effect any further renewal he could do so without payment of duty. It appears to the Lieutenant-Governor that this arrangement, while causing the minimum of modification in the existing law, would involve no hardship or inconvenience to the insuring public, and would be the natural complement of the previous proposal to reduce the duty on short-term policies.

11. The proposals which the Lieutenant-Governor desires to recommend for the consideration of the Government of India may be summed up thus:—

- (1) The stamp duty on re-insurances should be subject to a maximum of Rs 1, whatever the amount of the policy.
- (2) The stamp duty upon a policy for —

One month or less	should be	$\frac{1}{4}$
Not more than three months, but more than one month	"	$\frac{1}{2}$
Not more than six months, but more than three months	"	$\frac{3}{4}$

 of the duty for a year.
- (3) The stamp duty on renewals should be the same as that on original insurances, provided that when the period of an original insurance, together with any subsequent renewals, shall exceed one year, no stamp duty shall be payable in respect of the excess.

The first of these, the Lieutenant-Governor thinks, can, if approved, be carried into effect by an order of the Governor General in Council published in the *Calcutta Gazette*. The other two would seem to require legislation, and might receive consideration when the amendment of the Indian Stamp Act is projected. The suggestion of the Board of Revenue that, in view of the special nature of the subject, the proposals should be ventilated by publication before any final action is taken, will, no doubt, commend itself to the Government of India.

No. 83B., dated 8th February 1884.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Board of Revenue, L.P.,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed by the Board of Revenue to submit, for the consideration of Government the accompanying memorial presented by the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. Upon receipt of the memorial, the Board forwarded it to the Commissioner of the

• Letter No. 169R.S., dated 12th December 1883, from the Commissioner of the Presidency Division, and enclosures (Insurance Companies' letters received with Commissioner's No. 284R.S., dated 28th January 1884, in original.)

Presidency Division for a report by the Collector of Calcutta. A copy of the Commissioner's reply* and of the Collector's report, with its enclosures in original, are herewith submitted for the information of Government. It appears to the Board

that the subject is one which should receive full and careful consideration when any revision of the Indian Stamp Act takes place. The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies, other than life insurances, to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances.

To the Hon'ble the Board of Revenue, Calcutta.

The memorial of the undersigned Insurance Offices carrying on business in Calcutta.

SHewETH,—That your memorialists consider the Indian Stamp Act I. of 1879 affects them in a manner not really contemplated by the Legislature, and they believe that a representation through your Honourable Board to the Supreme Government will lead to a fair modification of the provisions in that enactment of which they complain.

2. The principle of the Act in imposing *ad valorem* duties on insurances calculated upon the amounts insured is opposed to the principle of the law in England on the subject.

3. Under the Act of Parliament 33 and 34 Victoria, C. 97 (the English Stamp Act of 1870), the only policies on which stamp duty is levied by a sum proportionate to the amount assured are in the case of Life Insurances (other than what are known as Accident Policies) and Marine Policies.

4. To those practically acquainted with the business of insurance many reasons exist for the distinction which is thus drawn. The contract in the case of Life Assurance is expected to extend over long periods of time; it is effected generally but once in a lifetime by each assured. In the case of other policies, the period over which the risk extends, as a rule, is very limited; but where Fire and Marine Insurances on goods are concerned, the subject of insurance is often changing hands, and the inducement to insurance is constantly ceasing or varying.

5. Illustrations derived from the operation of the duties on insurance transactions, according to the ordinary course of business, will serve to exhibit the unequal incidence of the duty:—

Take as an instance the working of the Indian Act. On an insurance against fire for one year for a lakh of rupees, a premium of R250 would be received, the stamp duty being R37-8.

On an insurance for the same sum for a month, the premium would be R62-8, and the same duty would be payable.

On an insurance for life for the same sum at the age of 30 (usually accepted as the average of Life Assurance risks), the annual premium would be about R3,500, the duty still being R37-8.

6. It will be seen that the duty, if assumed to be fair in respect of the Life Assurance premium, is out of all proportion to the Fire Insurance premium, and that, in the case of monthly insurances, the Government tax absorbs 37-62nds of the premium which is designed to cover the risk and expenses of the insuring offices and to provide a source of profit to the shareholders.

7. The vast majority of fire risks relate to merchandise whilst in transit or in warehouses, preparatory to sale or to manufacture for purposes of sale.

8. To impose duties on such shifting and terminable contracts equal to those on permanent contracts, and thereby, in some instances, to absorb more than 50 per cent. of the actual premium received, was an injustice that must have struck the well-informed Houses of Parliament (comprising, as they do, many Insurance Directors and experienced business men), and accordingly they resorted to the plan of subjecting all insurances covering Accidents and Fire risks to an uniform duty of one penny on each policy, and restricted the *ad valorem* duty to policies on Life and Marine risks.

9. On Marine policies under the 30 Victoria, C. 23, is imposed a stamp duty of three pence or six pence per cent., according to the duration of the risks, and if this principle of duration of the risk was applied in India, and a duty fixed with reference to the period of time covered, instead of its being simply calculated on the amount assured, the relief would be an important one, though less acceptable than the wider amendment hereinafter pressed for.

10. Not only is the incidence of the stamp duty open to the foregoing and similar objections, but the duty itself is positively oppressive when considered in connection with re-insurances.

According to the practice of business, a large risk is divided between two or more offices. The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk, say, of one lakh against fire, the stamp duty of R37-8 would, of necessity, be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid, and the consequence is that duties fixed at an exceptional and oppressive rate become doubly oppressive through a course of business which is universally adopted from motives of prudence, and which tends to add to the commercial value of insurance policies.

11. Your memorialists conceive that the Indian Legislature, not possessed of practical knowledge of the business of insurance, did not foresee any such consequences as have been pointed out. They are confirmed in this view from the circumstance that, in the case of purchase and sale (all the incidents of which would be familiar to Honourable Members) the Legislature dealt with a perfectly analogous case on a totally different basis.

12. By section 28, clauses (c), (d), and (e) of the Indian Stamp Act (following section 74, clauses 3, 4, and 5 of the English Stamp Act of 1870), a sub-purchaser can obtain a conveyance from the original seller on payment of a single stamp duty, though the subject of sale may wholly or partially have passed from the original purchaser to a sub-purchaser, and through several different hands. The principle thus recognised is that the duty shall run on the amount involved in the transaction in the form assumed on completion of the documents upon which it rests, that is, when the seller actually conveys to the purchaser or sub-purchaser, one duty is calculated on the ultimate price agreed on, and if the original purchaser retains part of his purchase, he pays duty only on the part which he retains.

13. It seems to your memorialists that identically the same principle is involved in every re-insurance.

The first office stands as purchaser: the re-insuring offices as sub-purchasers. If their transaction was treated as a real sale, or sub-sale, one duty would cover all subsidiary transactions; but because, instead of being a sale, the transaction is an insurance and re-insurance, the Legislature, as the law stands, exacts double duty. It compels full duty on the first insurance and full duty on the re-insurance, whereas upon the Government principle in the case of sale and sub-sale only one duty would be payable; and there is no sufficient reason apparent to your memorialists for this difference in dealing with exactly analogous cases.

Your memorialists respectfully submit that an assimilation of the Indian Stamp law with the existing English law, by fixing one uniform duty on all insurances and re-insurances (other than Life and Marine Insurances in the ordinary sense) would meet the justice of the case, and they pray for an amendment of the law accordingly.

A. B. SHEKLETON,

Agent, London and Lancashire Fire Insurance Co. and others.

No. 199 R.S., dated 12th December 1883.

From—A. SMITH, Esq., Offg. Commissioner of the Presidency Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your No. 457 B. of the 18th August last, I have the honour to enclose a copy of a report, No. 408—D.3 of the 30th November, from the Collector of Calcutta.

2. I think that the principle of charging the stamp duty according to the amount of the insurance should be retained, but I think that it would be equitable to take also into consideration the duration of the risk.

3. The parallel which the petitioners draw between sub-insurance and the case of sub-purchase they refer to is not complete. In the cases of sub-purchase there has been no conveyance to the original purchaser, and the transaction has so far not been complete. The original vendor getting his purchase-money can take no exception to the sub-sale. It appears to me, however, that persons insuring their property would hardly be content to pass on the risk past the Insurance Company to the sub-insurer, and that, if the Insurance Company under-insures to protect itself, the deed should be separately stamped. It would perhaps, however, be equitable to allow some consideration in respect of the stamp on such under-insurances.

No. 408—D.S., dated the 30th November 1883.

From—G. M. GOODBRIDGE, Esq., Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I have the honour to acknowledge the receipt of your office memorandum No. 59 R.S., dated the 21st August last, annexing a memorial of certain Insurance offices in Calcutta to the Board of Revenue, praying for an amendment of Act I. of 1879 by fixing a uniform duty on all insurances and re-insurances other than Life and Marine Insurances.

2. To make this report complete in itself, I would, before entering into the merits of the representation, review the Indian stamp laws relating to policies of insurance from the year 1860, when the general stamp law first came into operation, to the present date.

- (a) *Act XXXVI. of 1860*, Article 43, Schedule A, provided for a stamp duty of eight annas for every sum of Rs. 1,000 or part thereof on *Life Policies*, and article 44 imposed a similar duty on *Marine Policies*.
- (b) *Act X. of 1862* (which repealed Act XXXVI. of 1860) made the following provisions in regard to Policies. Article 55 of Schedule A. imposed a duty of eight annas for every thousand rupees or fractional part thereof for *Life and Fire Policies*, while the next article provided for a like duty on *Marine Policies*.
- (c) *Act XVIII. of 1869*, which was an amendment of Act X. of 1862, made some substantial alterations. Under clause 23, section 3, *Life Policies* were excluded altogether from the operations of the Act, while all other Policies (*Fire, Marine, Accident, &c.*) were brought within its scope. The stamp duty (*vide* Article 3 of Schedule 1) was reduced from eight annas to four annas for an insurance of thousand rupees or part thereof.
- (d) *Act I. of 1879* brings within its scope all kinds of Policies, including *Life Policies* (*vide* clause 15, section 3), and makes the following provisions as to the rate of duty. For Sea Insurance four annas for Rs. 1,000 or part thereof, and for every other Policy six annas for Rs. 1,000 or part thereof, and the reasons for the change have been clearly stated in paragraph 42 of the report of a Select Committee (published in the *Gazette of India* of the 7th September 1878), which for facility of reference is transcribed below:—

"Policies of Insurance have been divided into two classes—(1) *Marine Policies*, and (2) all other Policies, including *Life Policies*. For the first it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications, *Marine Policies* have a very short currency, in most cases not exceeding three months, and the number of Policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to higher rates of duty which were charged previous to 1860. As regards *Life* and other kinds of Insurances, the case is different, and some increase seems permissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bills, and 50 per cent. in excess of the rates charged on Policies of Insurances generally under the existing law."

3. It will be seen from the foregoing that eight annas was the stamp duty on *Marine Policies* from 1860 to 1869, while now it is only half the amount. As regards *Life Policies*, the rate of stamp duty was eight annas per Rs. 1,000 from 1860 to 1869, when it was exempted altogether. From 1879 the rate has been fixed at six annas per thousand, and to this the memorialists do not take exception.

4. What the memorialists specially object to is the *ad valorem* duty at six annas per thousand or part thereof on *Fire* and other Policies as well as on their *re-insurances*. The duty on *Fire Insurance* was first imposed by Act X. of 1862 at eight annas per thousand. Act XVIII. of 1869, while reducing to four annas the duty on *Fire Policies*, brought within its operation insurances against liabilities, &c., arising from unknown or contingent events (*Life* excluded). Under the present Act a uniform *ad valorem* duty is charged on all these Policies, being 50 per cent. in excess of the former rate, so far as insurances on *Fire* and other Accidents are concerned. As, however, the duty on Policies of Insurance is under clause 6, section 23 of Act I. of 1879, payable not by the insurer, but by the insured, the increase in duty on original Policies does not in any way affect the memorialists.

5. As regards *re-insurances*, the memorialists consider that the principle involved in re-insurance of Policies is identically the same as that laid down in clauses (c), (d), and (e) of section 28 of the Indian Stamp Act, and clauses (3), (4), and (5), section 74, Vic. 33 and 34, C. 97 (English Stamp law). The provisions of the above clauses are only applicable in case

of a conveyance where the property is transferred to a sub-purchaser. The English Stamp law is silent as to the chargeability or otherwise of re-insurances to stamp duty, and so is the Indian Stamp law; consequently, for purposes of stamp duty, the re-insurances are treated as original Policies.

6. With a view to ascertain as to how the present rate of stamp duty operates on the different kinds of insurances, I issued on the 20th September last a circular letter to one and all of the memorialists, requesting to be furnished with certain information in connection with their representation, but only fourteen firms have up to date responded to the circular. Of these, six offices had no re-insurances at all in 1882. In the absence of sufficient statistics, I am not in a position to say to what extent the law, as it now stands, is felt with peculiar hardship. The fourteen letters of the Insurance Company above alluded to are submitted in original, and the memorial is returned herewith.

No. 234 R.S., dated 28th January 1884.

From—A. SMITH, Esq., Officiating Commissioner of the Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your demi-official letter of the 23rd instant, I have the honour to forward herewith the 14 letters of the Insurance Companies alluded to in the concluding sentence of Mr. Goodricke's letter No. 408—D.S., dated the 30th November last.

Dated the 30th November 1883.

From—The Secretary to the Queen Insurance Company,

To—The Collector of Calcutta.

Enclosed I beg to return your letter No. 264, dated 20th September last, with answers to the queries therein duly entered.

No. 264, dated 20th September 1883.

From—G. M. GOODRICKS, Esq., Collector of Calcutta,

To—The Secretary to the Queen Insurance Company.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

From 1st November 1882 to 31st October 1884.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.	R			R a. p.	R a. p.	R a. p.	R a. p.
Marine . . .	...	...	...	...	...	...	...	...	...	...
Fire . . .	311	114	65,77,818 14 3	18,06,160	10 days	1 year	85,846 5 10	25,061 13 1	2,472 2 0	680 8 0
Life . . .	12	...	97,000 0 0	...	17 years	whole life	8,507 4 4	...	36 6 0	...
Other policies . . .	...	...	...	...	...	...	...	...	...	...

Dated 7th November 1883.

From—MESSRS. GLADSTONE WYLLIE & Co.,

To—The Collector of Calcutta.

We have the honour to return herewith your memorandum No. 268 of the 24th September last, duly filled up as requested.

No. 268, dated 20th September 1883.

From—G. M. GOODRICKS, Esq., Collector of Calcutta,

To—MESSRS. GLADSTONE WYLLIE & Co.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request

that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible:—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.	R a. p.			R a. p.	R a. p.	R a. p.	R a. p.
Marine	2,154	46	1,17,32,327 11 0	11,01,336 8 4	...	...	96,144 12 0	7,914 9 8	3,096 8 0	294 12 0
Fire	90	18	34,22,400 0 0	1,99,000 0 0	37 days	137 days	23,873 6 6	1,417 15 0	008 10 0	71 14 0
Life	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 12th November 1883.

From—Messrs. JARDINE SKINNER & Co., Agents, Marine, Fire, and Life Insurance Offices,
To—The Collector of Calcutta.

Referring to your letter No. 275 of 20th September last, we now hand you the particulars asked for.

Return of Marine, Fire, and Life Insurance Offices made to the Collector of Stamps.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original insurances.	Amount of stamp duty paid on policies for re-insurances.
			R	R			R a. p.	R a. p.	R a. p.	R a. p.
Marine	1,437	31	5,06,07,622	16,48,626	4 days	40—100 days	1,21,760 4 3	6,138 14 1	5,240 12 0	460 12 0
					For respective voyage. Tea policies for season.					
Fire	30	1	12,33,750	25,000	38 days	12 months	5,553 9 3	100 4 0	483 14 0	9 6 0
Life	...	...	...	...	...	...	...	...	...	...
Other insurances	...	...	...	...	...	...	...	...	...	...

Dated 1st October 1883.

From—Messrs. MACNEILL & Co., Agents, City of London Fire Insurance Company, Limited,
To—The Collector of Calcutta.

In reply to your No. 276, dated 20th September, we beg to append the particulars requested for as regards fire insurance from 1st August 1882 to 31st July 1883.

We have no Life Insurance Company, and have but lately started a Marine Agency.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R	R			R a. p.	R a. p.	R a. p.	R a. p.
Fire	215	26	41,99,405	4,12,834	1 month	12 months	50,576 15 6	6,265 1 3	1,567 8 0	96 12 0

No. 273, dated 20th September 1883.

From—G. M. GOODRICK, Esq., Collector of Calcutta,
To—Messrs. KETTERWELL BULLEN & Co.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request

that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R	R			R s. p.	R s. p.	R s. p.	R s. p.
Marine	...	...	...	...	...	...	...	...	...	...
Fire	7	8	3,73,000	1,50,000	1 month	One year	700 0 6	380 1 8	101 12 0	26 4 0
Life	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R s. p.	R s. p.			R s. p.	R s. p.	R s. p.	R s. p.
Marine	5,760	25	1,34,38,442 3 6	10,65,950 0 0	Depends upon duration of the voyage.		1,81,401 7 9	8,512 4 0	7,470 12 0	309 8 0
Fire	79	27	13,28,137 8 0	4,85,000 0 0	10 days	365 days.	11,014 6 9	2,465 8 7	543 1 0	171 0 0
Life	40	...	4,12,700 0 0	...	...	...	8,481 8 11	...	163 12 0	...
Other policies	...	...	...	...	...	...	...	...	...	...

GISBORNE & Co.

Dated 15th November 1883.

From—C. L. O'BRIEN, Esq., Acting Manager and Underwriter, Commercial Union Insurance Co.,
To—The Collector of Calcutta.

Enclosed please find the statement applied for in your favour No. 262 of 20th September last.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R s. p.	R s. p.			R s. p.	R s. p.	R s. p.	R s. p.
Marine	2,076	60	1,02,10,900 6 6	5,47,590 0 0	A voyage	9 months.	1,80,741 10 10	8,425 11 11	4,811 8 0	137 0 0
Fire	529	637	99,00,110 5 11	46,76,421 10 8	10 days.	12 "	1,01,200 5 7	63,997 12 6	3,748 14 0	1,783 14 0
Life	34	...	2,12,000 0 0	...	3 years.	Whole life	4,917 6 0	...	70 8 0	...
Other policies	...	...	...	...	...	...	...	...	...	...

No. 487, dated 15th November 1883.

From—Messrs. GILLANDERS ARBUTHNOT & Co.,
To—The Collector of Calcutta.

With reference to your letter of the 20th September last, we beg to annex a statement of stamp duty paid by us on behalf of the undernoted Companies :—

Agents, Liverpool and London and Globe Insurance Company.

Do. London Assurance Corporation.

Do. National Guarantee and Suretyship Association, Limited.

Do. British and Foreign Marine Insurance Company, Limited.

Do. Union Marine Insurance Company.

Statement of Stamp duty paid on Policies as per Form sent with your letter of the 20th September 1883.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R	R			R s. p.	R s. p.	R s. p.	R s. p.
Marine . . .	392	3	14,42,404	80,824	...	...	15,747 12 6	617 13 3	526 4 0	10 4 0
Fire . . .	200	27	42,21,247	8,92,000	16 days.	12 months	36,155 12 8	2,909 2 6	1,579 10 0	100 10 0
Life . . .	1	...	4200	...	8	"	60 15 9	...	0 12 0	...
Other policies . . .	6	...	70,000	...	6	"	377 8 0	...	25 0 0	...

Dated 16th November 1883.

From—Messrs. GRAHAM & Co., General Agents, London and Lancashire Life Assurance Company for India, &c.,

To—The Collector of Calcutta.

With reference to your office memorandum No. 280, dated 20th September last, we now beg to hand you statement showing amount of Life, Fire, and Marine business done by us in the respective departments for the year 1882.

Statement of Life, Fire, and Marine business for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R s. p.	R s. p.			R s. p.	R s. p.	R s. p.	
Life . . .	17	...	99,000 0 0	...	1 year	Whole life	3,496 4 8	...	37 3 0	...
Fire . . .	24	...	14,62,000 0 0	...	10 days	12 months	4,383 10 3	...	636 8 0	...
Marine . . .	53	...	3,22,757 0 0	...	...	...	1,479 15 3	...	86 10 0	...

Dated 7th November 1883.

From—Messrs. ANDREW YULE & Co., Agents, Guardian Assurance Company,

To—The Collector of Calcutta.

In reply to your letter No. 272, dated 20th September last, we note at foot particulars as to insurances, &c., asked for therein.

We may mention that we do not accept any greater amount on any risk than is allowed by the Head Office, and consequently do not require to re-insure with other offices. This we do chiefly because re-insurance of any amount over limits would entail in almost every instance the payment of stamp duty to the re-insuring company, which would be a loss to the Guardian. We may also add that of the amount insured nearly two-thirds were on account of re-insurances granted to other offices.

GUARDIAN ASSURANCE COMPANY.

Fire Department.

Insurance policies granted in 1882	57
Re-insurances	Nil.
Amount of original insurances (including re-insurance to other Companies)	R11,27,000
Minimum period of insurance	1 month.
Maximum ditto	12 months.
	R s. p.
Premium on amount insured	6,900 1 11
Amount of stamp duty	424 8 0
Ditto on re-insurance policies	Nil.

Dated 8th November 1883.

From—Messrs. SCHORNE KILBURN & Co., Agents, London and Provincial Marine Insurance Company, Limited,

To—The Collector of Calcutta.

In reply to your No. 277, dated 20th September last, relating to the amendment of the Stamp law, we beg to hand you overleaf the approximate of the figures asked for.

Year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
Marine . . .	122	None (Renewals)	R 8,14,000	None (Renewals)	...	...	R s. p. 6,374 0 0	R s. p. None	R s. p. 2-6 12 0	None.
Fire . . .	37	4	5,20,000	90,000	1 month	12 months	3,675 0 0	920 0 0	2-2 0 0	Renewals.

Dated 16th November 1883.

From—Messrs. ERNSTHAUSEN, OESTERLEY & Co., Agents, Chinese Insurance Co., Ltd., and Trans-Atlantic Marine Insurance Company of Berlin,

To—The Collector of Calcutta.

Adverting to your letter No. 281, we beg to enclose herewith statements of the Marine Insurance Companies for which we are Agents:—

Statement of the Chinese Insurance Company, Ltd., for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
Marine . . .	2,371	NIL.	R s. p. 98,03,612 12 0	NIL.	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	R s. p. 82,490 9 6	NIL.	R s. p. 2,004 12 0	NIL.

Statement of the Trans-Atlantic Marine Insurance Company of Berlin for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
Marine . . .	137	NIL.	R s. p. 8,20,480 0 0	NIL.	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	R s. p. 8,603 6 9	NIL.	R s. p. 224 14 0	NIL.

Dated 5th November 1883.

From—Messrs. ERNSTHAUSEN AND OESTERLEY, Agents,

To—The Collector of Calcutta.

Adverting to your letter No. 281 of 20th September last, we beg to enclose statements of the Trans-Atlantic Fire Insurance Company, Limited, of Hamburg, and Colonial Sea and Fire Insurances Company, Limited, of Batavia.

Trans-Atlantic Fire Insurance Company, Limited, of Hamburg, 1882.

Nature of insurance	Fire.
Number of original insurances in the last year	34.
.. of re-insurances in the last year	None.
Amount of original insurances	R 7,68,100.
.. of re-insurances	None.
Minimum period for which an insurance was effected	10 days.
Maximum ditto ditto	1 year and 60 days.

Colonial Sea and Fire Insurance Company, Limited, of Batavia, 1882.

NATURE OF INSURANCE	Number of original insurances in the last year.	Number of re-insurances in the last year	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
	R s. p.	R s. p.	R s. p.	R s. p.			R s. p.	R s. p.	R s. p.	R s. p.
Marine	...	...	.....	.....	None for year 1862.		.....	.....	.....	.....
Fire	20	...	2,50,000 0 0	10,000 0 0	1 month.	1 year.	1,798 5 11	63 12 0	93 5 0	5 12 0
Life	...	...	.....	.....	None.	None.	.....	.....	.....	.....
Other policies	...	...	.....	.....			.....	.....	.....	.....

No. 1280, dated 2nd April 1884.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 83B., dated the 8th February last, with which is forwarded a memorial from the Agents of certain Insurance Offices in Calcutta praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than Life and Marine insurances.

2. The memorialists contend that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. It is pointed out by way of illustration that on an insurance against fire for one year for a lakh of rupees a premium of Rs250 would be received, the stamp duty being Rs37-8, while on an insurance for the same sum for one month, the premium for which would be Rs62-8, the same duty would be payable. Again, on an insurance for life for a lakh of rupees at the age of 30, the annual premium would be Rs3,500, the duty still being Rs37-8. It is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, and it seems to the Lieutenant-Governor to be questionable whether they should be taxed equally. It will be seen from the returns submitted by the various Companies that, as a rule, the maximum term for which fire policies are given is one year, while the minimum is generally ten days. It has been ascertained that the practice is to treat fire insurance as strictly terminable contracts, running for one year only, and ceasing at the end of that period unless renewed by the payment of a fresh premium. There is this distinction between fire and life insurances, that, whereas the latter usually run on during the life of the assured, the only condition being the payment of the premium, the former may be terminated by the Insurance Company at pleasure on the termination of the yearly (or other) period for which each premium is paid. In other words, the Insurance Companies are not bound to renew fire policies beyond the period for which the original or any subsequent premium has been paid. The Lieutenant-Governor is therefore inclined to think that, as there is a radical difference between fire and life policies in this respect, they should not be mixed up together for the purposes of the Stamp law. There does not seem to be any objection to the existing provisions of the Stamp law so far as relates to life insurances, but in the case of fire insurances it would appear to be more equitable to take the duration of the policy into account. This might perhaps be done most simply by making the duty proportionate, not to the amount of the policy, but to the amount of the premium. In fixing the amount of the premium, the Insurance Companies of course take the duration of the insurance into account. The Lieutenant-Governor desires to be favoured with the opinion of the Board on this suggestion.

3. The memorialists also complain that re-insurances are under the law treated as if they were entirely new insurances, and are made to pay the full duty. What is meant by the term "re-insurance," or more properly speaking "sub-insurance," is, as explained by the memorialists, the practice by which a single Insurance Company is enabled to divide a large risk with a number of other Companies. If Company A. issues a policy for 10 lakhs of rupees, it seems to be the invariable custom to take from other Companies B., C., D., &c., sub-insurances on portions of the amount to cover and minimize the risk. In England and on the Continent, and in America, where the duty on an original insurance is nominal, there is no hardship in requiring the full duty to be paid on each such sub-insurance. In India, however, the duty is substantial, and the memorialists urge, with some show of reason, that it is inequitable to impose it afresh whenever a re-insurance is effected. Before, however, forming any definite conclusion on this point, the Lieutenant-Governor desires to be furnished with fuller information regarding the system of transfers and sub-division of risks by Insurance Companies.

4. There is another point which has been brought to the notice of Government. Since fire policies are virtually contracts for one year only, with the option of renewal, it would seem to follow that each renewal is tantamount to a new transaction, and may fairly be taxed accordingly. There should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. The advantage of this course would be that it would prevent what seems to be a fraud on the revenue, which appears to be very prevalent now. In consequence of the severity of the duty, every effort is, it is understood, made by Insurance Companies to prevent a policy from lapsing. Hence the custom has arisen of transferring policies not only from one firm to another, but also, there is reason to believe, from one set of goods or buildings to another. Thus if A. insures a jute press at Narsingunge with a certain Company, it is possible for him (of course with the consent of the latter) to transfer the same policy to a rice mill at Rangoon which may belong to some one else altogether. The two transactions are really quite distinct, and should be taxed separately with stamp duty. Did the law require each renewal of a policy to pay the same stamp duty as the original policy, the temptation to defraud the revenue in this manner would be removed.

5. The Board, in submitting the memorial, remark that, "whilst maintaining the principle of an *ad valorem* stamp duty," they "would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration," and "that some modification should be made in respect of the stamp duty on sub-insurances." In view of the importance of the question, the Lieutenant-Governor would wish to be favoured with express proposals embodying explicitly the views of the Board on the subject of the stamp duties to be levied on policies of insurance.

6. The memorial and connected papers received with your letter are herewith returned for reference.

No. 6384 B., dated 20th September 1884.

From—C. E. BUCKLAND, Esq., Offg. Secy. to the Board of Revenue, Lower Provinces.

To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge receipt of your letter No. 1269, dated 2nd April last, returning for further report a memorial from the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879 by fixing one uniform duty on all insurances and re-insurances other than Life or Marine Insurances.

2. The Board have made enquiries and have consulted the Commissioner of the Presidency Division and the Collector of Calcutta on the subject. A copy of their reports is enclosed, and I am now to submit, for the consideration of Government, the following proposals in respect of the stamp duties to be levied on policies of insurances.

The subject of insurance is one of which the Board have no special experience, so that they would suggest further ventilation of these proposals by publication or otherwise before they are finally adopted.

3. Taking, first, Life and Marine Insurances, the Board see no reason for recommending any change in the stamp duties on these policies as now levied in accordance with Article 49 (c) of Schedule I. of the Indian Stamp Act. They understand that no real objection exists against the present charges. A life policy is not a contract terminable at the end of each year, though it depends upon a yearly premium for its existence; but it is one which in the large majority of cases lasts for many years, and on the present scale of Indian life-rates the Companies can well afford to pay the existing duty: moreover, the charge is one contemplated and paid by the Companies, and does not fall upon the general insuring public. Against the duties on Marine Insurances also the Board are informed that no objections are raised. The stamp, they believe, is willingly paid by the assured according to universal custom, both in India and in England. Again, so far as Time Marine policies are concerned, there is no need for any alteration, because the amount of Time Marine business is infinitesimal, and consists of a few native-owned vessels trading from Calcutta, and steam-launches plying on the river Hooghly. With a very few exceptions, every Marine Company in Calcutta is, they believe, forbidden to insure hulls (i.e., Time risks) at any price whatever; and it is impossible to insure more than about £5,000 on a vessel for this reason.

3. In respect of fire policies, there are several points for determination, which will be dealt with successively. The maximum period for which fire policies are given is usually one year, so that yearly policies may first be considered. It has been suggested that, if the principle of an *ad valorem* duty is to be maintained, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy; and Mr. Sterndale suggests that a rate of one per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policy requires the same duty as the original, whether the renewal is effected by endorsement on the old policy or by the issue of a new policy. The question of stamp-duties on renewals will be dealt with further on. With respect to the proposed *ad valorem* duty of one per cent. on the premium, it has been brought to the Board's notice that whereas at first sight the change seems to be a great concession, it will in application be found to be inequitable and to press most heavily on the highly-rated risks which can least afford to pay. At present the stamp-duty is regulated according to the amount insured, regardless of the nature of the risk: the proposed change entails a consideration of the nature of the risk, that is, as to whether it is low or high rated. The largest insured interest in Calcutta is represented by piece-goods and other non-hazardous goods and produce, the rate for which is a half per cent. This may fairly be taken as the lowest rate, as house property and furniture are hardly ever insured. The rate of insurance actually charged in practice for jute presses is five per cent., the highest rate in force. According to the proposed principle of stamp-duty *ad valorem* of one per cent. on the premium, a policy for—

R1,00,000 on piece-goods at a half per cent. would pay R500 premium and R5 stamp duty,

R1,00,000 on a jute press at five per cent. would pay R5,000 premium and R50 stamp duty,

a result which is thought unreasonable, the amount insured being the same in both cases. It is pointed out that the shareholders in a jute press, an industrial concern, already feel the very heavy rate of fire premium, *viz.*, R87-8, and can ill-afford to pay the higher stamp duty of R50 for a lakh of rupees insured. It must, moreover, be borne in mind that if the principle of an *ad valorem* duty on the premium is adopted, the proceeds of this form of stamp duty will depend upon the rates charged by the offices which are more likely to be lowered than to be raised. It has also been represented to the Board that the charge would be inequitable: there are certain insurance offices bound by what are called the tariff rates fixed by the Fire Association in London, and the offices which are not so bound would pay less for their stamps than those which are, for instance—

At Tariff charges at a half per cent. on piece-goods on R1,00,000, the premium would be R500 and the stamp duty R5.

At Non-tariff charges at 6 annas per cent. on piece-goods on R1,00,000, the premium would be R375 and stamp duty R3-12.

The Board are informed that most fire risks are subject to a cash discount of 15 per cent., so that if the proposed change is introduced, it would have to be decided whether the stamp duty should be levied on the gross or the nett premium.

5. It has been stated to the Board that up to the 1st June last, the Insurance Companies paid the stamp on yearly policies themselves, charging the assured only for the stamps on

insurances for short periods, but since that date all stamps whatever have been charged to the assured,—see section 29 of the Indian Stamp Act. Therefore it would appear that the interests of the public and not of the Companies should be considered.

6. Under these circumstances the Board are disposed to recommend reconsideration of the principle of an *ad valorem* stamp duty on insurance policies. They think it very desirable that the rates on large amounts should not be so prohibitive as to induce owners of large properties to insure elsewhere than in India. A reduction of the rate on large amounts would induce further business as well as prevent its leaving the country. It has been suggested to the Board that a fair way of settling the stamp duty is to charge at fixed rates for a certain minimum amount insured. They would therefore suggest for consideration the following graduated scale:—

On a policy of—		Stamp duty of—	
R	R	R	a. p.
1,000 to	5,000	5	0 0
5,000 "	10,000	7	8 0
10,000 "	25,000	10	0 0
25,000 "	50,000	13	6 0
50,000 "	75,000	16	0 0
75,000 "	1,00,000	20	0 0
1,00,000 "	1,05,000	25	0 0
1,05,000 "	1,10,000	27	8 0
and so on, &c.			

the present rate being at 8 annas per R1,000.

R	R	a. p.
1,000		0 6 0
5,000		1 14 0
10,000		3 12 0
25,000		9 6 0
50,000		18 12 0
75,000		28 2 0
1,00,000		37 8 0
1,05,000		39 6 0
1,10,000		41 4 0
and so on.		&c. &c.

A comparison of the two scales will show that on insurances up to R25,000 the change would be a gain to Government, and the addition of a duty on renewals as proposed in paragraph 9 would give compensation for the reduction of the rate on large amounts.

7. Mr. Sterndale's report shows the proportionate premia charged by the insurance offices on policies for short period insurances, and it has been suggested to the Board that the stamp duty on short period risks should be levied in the same ratio as the premium. Thus the stamp duty for a policy for—

One month	should be	1/4
Three months	ditto	3/4
Six	ditto	1 1/4

of the duty for a year, and so on. The Board support this suggestion.

8. The question of re-insurance or sub-insurance has been fully treated by Mr. Sterndale in reporting on the system of transfers and sub-division of risks which obtains among the Insurance Companies. The Board entirely concur in his view that the principal instrument between the insurer and the insured should be the only one chargeable with the full rate of duty on the scales already suggested, and that on each of the subsidiary transactions between the several insurance offices, in order to carry out the main transaction, it will be sufficient to require a payment of one rupee on any amount sub-insured. This concession, the Board have reason to believe, would be exceedingly popular.

9. The question of the stamp duty to be levied on renewals of policies is one of great importance. It has been represented that, if Government insist on levying the full stamp duty on each renewal, insurance business will be driven out of the country to England, where, it is asserted, already a very considerable amount has been placed. It may be admitted that each renewal of a policy is in theory tantamount to a new transaction, and may fairly be taxed accordingly, so that there should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. But the fact is that no stamp duty on renewals has hitherto been paid; the currency of the policy has simply been prolonged by payment of a further premium by mutual agreement for a further period. It can therefore be easily understood that the Insurance Companies, as Mr. Sterndale reports, would be very averse to the payment of the same stamp duty on each renewal of a policy as on the original policy. His proposal to charge stamp duty of one per cent. *ad valorem* on the premium, and again the full rate on each renewal, would compare with the present stamp duty as follows:—

Present.—The stamp duty on piece-goods insured for R1,00,000 at 1/4 per cent. for a premium of R500 is R37-8.

Proposed.—The stamp duty on the same goods for the same amount would be Rs 5 a year, and it would take 7½ years for the stamp duty on renewals to reach the amount now levied.

But if a stamp duty of Rs 5 be charged for each yearly renewal according to the graduated scale of stamp duties suggested in paragraph 6, Government would in 7½ years receive on a policy for Rs 1,00,000—

	R	a.	p.
For the first year	20	0	0
Renewal fee for 6½ years	32	8	0
	52	8	0

instead of Rs 7-8 in 7½ years.

It would be desirable also to draw up a graduated scale of stamp duties on renewals following the charges on original insurances with reference to the amounts insured, thus (see paragraph 6):—

Original stamp duty.	Stamp duty on renewal.
R a. p.	R
5 0 0 }	1
7 8 0 }	2
10 0 0 }	3
12 8 0 }	4
15 0 0 }	5
20 0 0 }	6
25 0 0 }	
27 8 0 }	
and so on.	

These renewal stamp duties not having been previously charged will be so much clear profit and will go a long way to make up for the reduction of the original charge on larger amounts insured. The principle will be that of levying a comparatively small duty on a large number of constantly repeated transactions. It will be necessary to provide that no policy is valid on which the stamp duty for renewal has not been paid.

10. With respect to transfers of policies, the Board see no objection to such transfers as are ordinarily effected, as Mr. Sterndale describes, by endorsement inscribed on the policy, and they would invite attention to the passage in which he states that such a transfer as the hypothetical case put in your letter, though no doubt possible, is in practice unknown and improbable, and under certain circumstances impossible. The Board are informed that interests stand distinct for fire insurances, i.e., non-hazardous goods, jute mills, jute presses, jute in godowns, cotton mills, &c., &c., all stand separately, and the transfer of a policy from one to any other is never made. A policy on piece-goods is sometimes endorsed to cover a like interest in another godown, but policies on mills or presses cannot be transferred to cover piece-goods or *vice versa*, for the ownership and interest are absolutely and entirely distinct. There is therefore no need for such a duty, and the imposition of it would probably be regarded as being nearly vexatious, and would confer no material benefit upon Government. It is said that it would encourage what are termed 'blanket' policies, i.e., one policy for one premium covering more than one godown; it would tend to increase rates, to promote difficulty and discontent in the settlement of losses, and to encourage fraudulent claims.

11. The memorial and the connected papers received with the orders of Government under acknowledgment are herewith resubmitted.

No. 110 R.S., dated 25th August 1884.

From—A. SMITH, Esq., Officiating Commissioner, Presidency Division.

To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your No. 223B. of the 23rd April last, I have the honour to enclose copy of a report, No. 47 R.S. of the 19th July, from the Collector of Calcutta.

2. I regret the delay that has occurred in dealing with this matter. Mr. Sterndale has explained the delay that occurred with him, and the further delay in my own office has been caused by the conference on the Tenancy Bill: the heavy work there always is at this season in connection with the various annual reports and returns and my visit to Jessore, Khulna, and Ranaghat with the Lieutenant-Governor.

3. Mr. Sterndale's report is very full. He shows how a system of taxing on the premium would work. It is obvious that the results will be very different from those given by the present system: the stamp for an insurance of a lakh of rupees for one year for a private dwelling-house in Calcutta is Rs 7-8 or at the rate of 15 per cent. If, however, that be applied to the high premium on an insurance of a jute press for the same amount, the stamp duty may be as much as Rs 900. Mr. Sterndale considers, and I think very justly, that a charge so high as this would tend to drive insurance transactions out of India. It seems to me on insurances for short terms the correct principle is to assess the stamp on the premium which is fixed with reference to the amount to be paid if the amount of the insurance should have and the chance of its having to be paid. Mr. Sterndale proposes the adoption of a rate of one per cent. This would give a stamp of Rs 2-8 on the insurance of the private dwelling-house and a maximum stamp of Rs 60 on that of the jute press referred to. Where insurances are renewed, the stamp would be required, or at all events a stamp at the same rate on the premium.

4. Where insurances are effected for a longer period than a year, it would perhaps be practicable to make some difference in the charge, as is done in the case of leases at article 39, schedule I. of the Stamp Act.

5. Mr. Sterndale's letter gives a very clear account of the system of re-insurance or sub-insurance. Mr. Sterndale thinks that the instruments effecting such re-insurances are analogous to the instruments dealt with in section 6 of the Stamp Act. This is not strictly the case, for the deeds refer to entirely new agreements between different parties. I think, however, that it would be reasonable to allow a very reduced and indeed almost a nominal rate of duty on such sub-insurances.

No. 47 R.S., dated 19th July 1884.

From—R. C. STERNDALE, Esq., Officiating Collector of Calcutta,
To—The Commissioner of the Presidency Division.

I have the honour to acknowledge the receipt of your memorandum No. 15 R.S., dated the 15th May 1884, covering Government letter No. 1288 S., dated 2nd April 1884, regarding the memorial of the insurance companies, praying for a reduction of the stamp duties charged under Act I. of 1879 on fire insurance policies, and especially on re-insurances, asking for certain further information and for proposals in regard to the stamp duties to be levied in future on such policies.

2. I regret the delay that has occurred in submitting this reply, but as I only took over charge of this office on the date of your letter, the matter escaped my notice till recently, and the subject was one with which I was necessarily unfamiliar, and I had to make enquiries regarding the system of re-insurance, renewal, and transfer of policies, and the practice followed by the Calcutta insurance offices in regard to such transactions. I trust the information I now have to submit may assist in arriving at a satisfactory settlement of the questions at issue.

3. The first question on which I am desired to report is the one referred to in paragraph 2 of the Government letter, viz., the contention of the memorialists that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. The inequity of this has been admitted, and requires no further remarks, but after having fully weighed the reasons and arguments put forward in support of the memorialists' petition for an alteration in the present provision of the Stamp Act and the view expressed by His Honour the Lieutenant-Governor, I think that, it being admitted that these policies are strictly terminable contracts, running for one year only or even for shorter periods, and (as stated in the letter of Government) it is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, the duration of the policy should be taken into account in determining the duty, and if the principle of *ad valorem* duty is adhered to, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy. It is, however, very difficult to arrive at what would be a fair and equitable rate to be charged on the premium. Taking the rate quoted by the memorialists and referred to by Government as a guide, it would appear that Rs 7-8 is the amount of stamp duty payable at Rs 6-0 per Rs 1,000 on a policy for one lakh of rupees current for one year; the premium for that amount and that period being Rs 250, or equal to a rate of 15 per centum on the amount of premium. This appears at first sight not an unreasonable amount, nor do the memorialists complain of it; but as will be seen from the following facts and figures, it is entirely delusive, and, if followed, would result in the imposition of a prohibitive rate of duty. The memorialists have omitted to point out that Rs 250 on one lakh of rupees for one year represents the very lowest class of insurance on private dwelling-houses in Calcutta at $\frac{1}{4}$ per cent., a class of insurance which in fact is hardly ever effected. The principal classes of risks in Bengal and the rates per cent. per annum furnished by one of the principal offices are as follows:—

Memorandum of rates of fire insurance on principal classes of risks in Bengal in July 1884.

Risks.	Rate per cent. per annum.
Private dwelling-houses in Calcutta	$\frac{1}{4}$
" " in mofussil	$\frac{1}{4}$ to $1\frac{1}{2}$
Hotels	1 " 2
Godowns, non-hazardous	$\frac{1}{2}$
" for cotton	1 to 2 $\frac{1}{2}$
" for jute and jute presses	2 $\frac{1}{2}$ " 6
Jute-mills	$\frac{1}{2}$ " 3 $\frac{1}{2}$
Cotton-mills	$\frac{1}{2}$ " 3 $\frac{1}{2}$
Ginning factories	2 $\frac{1}{2}$
Teak houses	3 to 4

It will be seen that a rate of 15 per cent. on a lakh of rupees yielding premium Rs 250 at $\frac{1}{4}$ per cent. and stamp duty Rs 7-8 would, on the same amount in the highest class, viz., 6 per cent., give premium Rs 6,000 and stamp duty Rs 900, while on an average rate 3 per cent. it would give premium Rs 3,000. and stamp duty Rs 450. I think I am justified, therefore, in saying that such a rate would be prohibitive, and would, I am convinced, put an end to fire insurance in this country.

4. The existing rates of stamp duty are, I am assured, already inducing owners of large properties to insure in England, where the stamp duty on fire policies is nominal, instead of

in this country. This will be the better understood from the fact that the insurance companies here will not now pay the stamp duty, which has to be paid by the insured in addition to the premium. I offer a suggestion as to the rate to be levied with some diffidence, because the data at my command are hardly sufficient to base any calculation upon as to results, but taking the following figures obtained from one of the principal offices as a guide and taking into consideration the information I have been able to gather from careful enquiries, I am of opinion that a rate of one per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policies requires the same stamp duty as the original, whether effected by endorsement on the old policy or by issue of a new policy. This the insurance companies are very averse to, but I think they are fairly liable. This will of course obviate any risk of the revenue being defrauded in the manner referred to in the Government letter. There is not, however, so much temptation to do this as seems to be thought so far as renewal of short policies is concerned, that is to say, there is no temptation to insure for shorter periods than one year with a view to avoid stamp duty. The tariff by which the business of the companies is regulated discourages short period insurances; this will be apparent from the following scale:—

Annual premium.	Six months.	Four months.	Three months.	Two months.	One month.
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
100 0 0	75 0 0	62 8 0	50 0 0	37 8 0	25 0 0

So that it is cheaper in the end to insure for the longer period unless the insured is certain of getting his goods out of hand within the term for which he takes out his initial policy. A policy for three months renewed for three months more bears the same premium as a policy for one year, and a six-months' policy renewed for three months costs 25 per cent. more.

5. If my suggestion be accepted, some slight modification of clause (b), article 49 of schedule I., Act I. of 1879, will be necessary. After the words "other insurance" the words "except fire insurance" would have to be added, and an additional clause (c) inserted, "fire insurance one per cent. on the premium payable, whether on issue or renewal of policy."

6. With reference to the question of re-insurance in regard to which further information is desired, it is, as has been stated by the memorialists, the practice for insurance companies to grant policies for large sums and to reduce their own risks by re-insuring or dividing the risk with other offices; most offices in fact are restricted to a certain fixed maximum in regard to certain classes of risks.

7. In fire insurance this re-insurance is effected either singly or by what is called "treaty." In the first case an office A. may accept a risk of Rs. 5,00,000 upon a mill, but its own limit, *viz.*, the amount it is allowed to accept or retain, is Rs. 1,00,000; there is therefore a balance of Rs. 4,00,000 to provide for. A. sends round to other offices B., C., D., and E. with a description of the property, risks, &c., and offers them a proportion of the insurance. If approved by them a "take note," or as it is called in Calcutta, a "letter of cover," is issued, by which these offices undertake their proportionate parts of the original company's liability. This is followed by a properly executed guarantee, and a copy of the original or A. company's policy is issued to the several re-insuring offices. A. is therefore the office solely liable to the mill-owner for Rs. 5,00,000 in the event of loss, and A. adjusts and pays the claim, B., C., D., and E. paying their respective quotas to A. on production of the discharge and the papers relating to the claim and its adjustment. Re-insurance by "treaty" is somewhat different. A., an insurance company, being desirous of transacting business abroad, will make arrangements with companies B., C., D., and E. that they will accept a certain share of every risk undertaken by A.'s representatives, allowing so much per cent. for commission and expenses, and this system of re-insurance is not, I am informed, in operation in Calcutta, but the first system is in constant operation. This practice of re-insuring is a great convenience and advantage to the public, as an owner of valuable property can thus without difficulty effect a substantial insurance on his property, with but one premium to pay and one company to look to instead of a number.

8. The Secretary to the "Queen" Insurance Company has favoured me with a note on this subject, which so clearly illustrates the system of re-insurance that I beg to quote it—

"Of course the whole business of insurance is founded on the principle of distribution, heavy losses by fire in individual cases being thus borne by a larger number of persons.

"Re-insurance is merely a development of this principle. An insurance company determines how much it should be prepared to lose on a particular risk (or a particular class of risk), and makes its re-insurance arrangements accordingly.

"Take for instance the insurance of country mansions at home; their value with the contents often amount to £100,000. Of course it would be competent to the office to say—We will not take a larger sum than £10,000 on any one of these risks. If you want to insure your house for £100,000, you must effect the balance elsewhere. All we can grant you a policy for is £10,000; but the disadvantage and inconvenience of such a course is sufficiently obvious. In the first place, the would-be insurer would have to find out a sufficient number of offices to effect his insurance piecemeal: each office would have its own notion of a proper limit. Here he would be able to place £20,000, there £7,000, there £8,000, and so on, and in case of a loss he would have ten or twelve different offices to deal with. Indeed, if some of the cases of the large manufacturing concerns are considered, there is at once a *reductio ad absurdum*.

"Cotton-mill risks are at present in much disfavour among the offices, owing to frequent fires. The limits fixed for these risks therefore are low, averaging £5,000, so that where a risk of £300,000 was insured, sixty offices would have to be applied to, were it not for the practice of re-insurance.

"Under the present system, however, any insurance risk, however large, may be disposed of by two or three or even by one office; all the responsibility and all the trouble of sub-division and re-arrangement is borne by the office that receives the original insurance. If a loss occurs, of course that office is alone accountable to the policy-holder for the amount of the indemnity.

"It will naturally be asked, what consideration is received by the office effecting the re-insurance from the office to which the business is given? In the majority of cases, it is a matter of reciprocity, i.e. offices give business to offices that give business in return, and an equal balance is kept as nearly as possible. In cases where offices cannot make an adequate return for business received, a certain amount is paid by them, which varies according to the nature of the agreement entered into by the Boards of Directors on either side."

9. It is apparent therefore that in the transfer of portions of the risk from one office to another commonly called re-insurance, there is but one transaction between the insurer and the insured, although there are subsidiary transactions between the several insurance offices in order to the carrying out of the main transaction. The original insurance office receives the full premium payable on the total value of the insurance, and consequently takes the full risk and responsibility in case of loss, and the full stamp duty is paid on the principal instrument executed to secure this end. It appears to me that the first insurance and the re-insurance are in their characters analogous to the clauses of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Rs 1 instead of the duty (if any) prescribed for it in that schedule.

10. In the case of a policy of insurance executed in duplicate, the duty is divided between the original and the duplicate, thus indicating that the principle of the stamp law is to impose *ad valorem* duty only once in respect of a particular transaction; and in this view I think it is reasonable to hold that each re-insurance is but a part of one transaction, viz., the securing for the payment of one premium of one indemnity in case of accident to the property insured, and under these circumstances I would suggest that as in the case of the "other instruments" referred to in section 6, each policy of re-insurance be subjected to a payment of Rs 1, the full *ad valorem* duty having been levied on the "principal instrument," viz., the original policy, on the scale suggested in paragraph 4.

11. With regard to paragraph 4 of the Government letter, there can, I think, be no doubt that each renewal of a terminable policy is tantamount to a new insurance, and if the proposal made in paragraph 4 be accepted, viz., that the duty shall be calculated on the amount of the premium payable instead of, as at present, on the amount of the sum insured, every renewal must be so treated. With reference to the remarks contained in the same paragraph, I would, however, point out that this could not prevent the *transfer of policies*. Such transfers are, I understand, ordinarily effected by endorsement inscribed on the policy; in this way the interest may be changed from one person to another, as in the case of goods insured changing hands on the removal of the insured goods from one building to another; fresh elements of risk may be admitted or warranties contained in the body of the policy expunged, the amounts insured may be redistributed over the different items covered; all these are matters of arrangement between the insurer and the insured, and are covered by simple endorsement on the document by an authorised representative of the ensuring company, and on such endorsements no stamp duty is leviable. I cannot find, however, that such transfers as represented by the hypothetical case put, viz., the transfer of a policy effected by A. on a jute press at Narsingunge to a rice mill, the property of B., at Rangoon, are ever effected. It is no doubt possible, but in practice it is unknown, and it is not probable, and as regards transfer of risk not only from one building insured under one class to another insured under another class, and where, as suggested, the persons insured are different, it is impossible.

RESOLUTION.—In the papers above read the expediency of altering the provisions of the Stamp Act of 1879 regarding the stamp-duty on policies of insurance against loss by fire is discussed.

2. Objection has been taken to the existing law on two grounds:—

(1) that policies of re-insurance, by which the office which has accepted a risk transfers a portion of the risk to another office, are liable to duty at the same rate as the original policy of insurance; and

(2) that the duty is independent of the period during which a policy continues in operation and of the amount of the premium paid.

3. The Honourable the President in Council is of opinion that it is inexpedient to levy stamp-duty on a policy of re-insurance against loss by fire at the same rate as on the original policy, and considers that a policy of re-insurance should be liable only to a low fixed duty. He has accordingly, by notification of this date, reduced the duty on such policies to one rupee.

4. With regard to the second question, the Honourable the President in Council, as at present advised, is prepared to accept the proposals of the Govern-

ment of Bengal for the amendment of the law if the difficulties in levying the stamp duty on renewals can be obviated. Those proposals are that, while the duty on a policy of insurance against loss by fire for a year or any longer period should remain unaltered, and while no duty should be levied on the renewal of a policy which has paid the duty due on a policy running for a year,

(a) the duty on a policy for—

One month or less should be	.	.	.	.	.
More than one month but not more than three	.	.	.	.	.
„ three but not more than six	.	.	.	.	.

of the duty on a policy for a year; and

(b) the stamp-duty on renewals should be the same as on the original insurance, provided that where the period of an original insurance together with any subsequent renewals shall exceed one year, no stamp-duty shall be payable in respect of the excess.

5. The President in Council desires that these proposals should be placed before the public and opinions invited.

ORDERED, that the foregoing Resolution be published in the *Gazette of India*, and that copies be forwarded to all Local Governments for consideration and opinion.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 5th March, 1886.

APPOINTMENTS.

No. 135.—MEDICAL DEPARTMENT—

Surgeon-Major C. P. Costello, Medical Officer, 5th Punjab Cavalry, to be Medical Store-keeper, Meean Meer, *vice* Brigade-Surgeon G. A. Watson, retired. Dated 15th February, 1886.

No. 136.—ORDNANCE DEPARTMENT—

Lieutenant J. D. H. Waller, R.A., Assistant Superintendent of Factories, to be Commissary of Ordnance, 4th class, sub. *pro tem.*, to fill an existing vacancy, with effect from the 11th February, 1886.

Major T. Mayhew, R.A., to be an Assistant Superintendent of Factories, sub. *pro tem.*, *vice* Lieutenant Waller, with effect from the 15th February, 1886.

No. 137.—PUNJAB FRONTIER FORCE—

6th Punjab Infantry.

Lieutenant K. D. Erskine, Gloucestershire Regiment, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer on probation, with effect from the 12th February, 1886.

No. 138.—In G. G. O. No. 124 of 1886, for Lieutenant N. N. Barrett, *read* Lieutenant A. A. Barrett.

No. 139.—STAFF CORPS—

Lieutenant William Forbes Mackenzie Ian Fraser, Connaught Rangers, Wing Officer, 18th Bengal Infantry, is admitted to the Bengal Staff Corps from the 17th December, 1884, subject to the confirmation of the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 140.—The undermentioned officer is granted furlough out of India, with the necessary subsidiary leave:—

Lieutenant-Colonel J. Waterhouse, Bengal S. C., Deputy Superintendent, 3rd grade, Survey of India, Assistant Surveyor-General, (p. a.) for 250 days, under rule IX of the regulations of 1868.

No. 141.—Lieutenant-Colonel S. Beckett, C.B., Bengal S. C., Assistant Commissary-General for Transport, 3rd class, is granted leave in India (p. a.) for 183 days, under rule XXV of the regulations of 1868.

No. 142.—Deputy Assistant Commissary and Honorary Lieutenant R. A. Chalmers, Military Works Department, has been granted by the Secretary of State for India an extension of furlough (m. c.) for six months.

LONDON GAZETTE.

No. 143.—The following extract is published for general information:—

"London Gazette," dated the 2nd February, 1886, page 509.

WAR OFFICE, PALL MALL,
and February, 1886.

MEMORANDA.

* * * * *
The undermentioned Officers to be Colonels:—

Lieutenant-Colonel John McMullin, Madras Staff Corps. Dated 16th November, 1885.
* * * * *

PROMOTIONS.

No. 144.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonels in the Army.

Lieutenant-Colonel William Anderson, Madras S. C.,—4th March, 1886.

Lieutenant-Colonel Edmund Ghuznee Morrogh, Madras S. C.,—4th March, 1886.

Lieutenant-Colonel Richard Mercer Lloyd, Bombay S. C.,—4th March, 1886.

Lieutenant-Colonel Arthur Marriott Lys, Madras S. C.,—4th March, 1886.

BENGAL STAFF CORPS.

To be Majors.

Captain and Brevet-Major Leslie Trevor Bishop,—2nd March, 1886.

Captain Lewis Archibald Charles Cook,—2nd March, 1886.

INDIAN ARMY.

To be Lieutenant-Colonels.

Major Charles Lewis Prendergast, General List, Infantry,—4th March, 1886.

Major and Brevet-Colonel Revell Eardley-Wilmot, General List, Infantry,—4th March, 1886.

Major Henry Lachlan Young, General List, Infantry,—4th March, 1886.

No. 145.—NATIVE ARMY—

10th Bengal Lancers.

Ressaidar Gulab Singh to be Ressaidar, on augmentation;

Jemadar Ahmad Khan to be Ressaidar, on augmentation;

Jemadar Partab Singh to be Ressaidar, *vice* Ressaidar Gulab Singh, promoted;

Kote-Duffadar Dyal Singh to be Jemadar, *vice* Jemadar Partab Singh, promoted;

Kote-Duffadar Shazada Sultan Sád to be Jemadar, on augmentation;

Duffadar Jagat Singh to be Jemadar, on augmentation;

With effect from the 18th September, 1885.

Jemadar Kanha to be Ressaidar, *vice* Ressaidar Ram Lall, transferred to 16th Bengal Cavalry;

Kote-Duffadar Buddha to be Jemadar, *vice* Jemadar Kanha, promoted;

With effect from the 1st February, 1886.

24th Bengal Infantry.

Havildar Prem Singh to be Jemadar, *vice* Jemadar Kowda Singh, deceased;

With effect from the 29th November, 1885.

No. 146.—ORDNANCE DEPARTMENT—

Deputy Assistant Commissary and Honorary Lieutenant William Paterson Carson, seconded, to be Assistant Commissary, *seconded*;

Deputy Assistant Commissary and Honorary Lieutenant Richard O'Neill to be Assistant Commissary;

Supernumerary Deputy Assistant Commissary Charles Floate to be absorbed;

With effect from 1st November, 1885, to complete Establishment.

Sub-Conductor Edward Fisher to be Conductor;

Store-Sergeant James Charles Bay to be Sub-Conductor on probation;

With effect from 1st December, 1885, to complete Establishment.

Store-Sergeant Andrew Davidson, to be Sub-Conductor on probation, with effect from 21st January, 1886, *vice* Sub-Conductor J. Howell, pensioned.

RETIREMENTS.

No. 147.—The undermentioned officers have been permitted to retire from the service, with effect from the 1st February, 1886, subject to Her Majesty's approval:—

Colonel Harry Chippindale Plunkett Rice, Bengal S. C.

Major and Brevet-Lieutenant-Colonel John Shakespear Irvine, Cavalry.

No. 148.—Surgeon-Major John Charles Whishaw, M.D., is permitted to retire from the service, with effect from the 15th February, 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th March, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers, on the dates specified, were received in the Military Department between the 20th February and the 5th March, 1886.

Corps.	Rank and Names.	Date of Decase.	Place of Decase.	Testate or Intestate.	Remarks.
Wiltshire Regiment	Lieut.-Colonel C. J. Greenham	21st February, 1886.	Lahore.		
Public Works Department.	Sub-Conductor J. Power	24th February, 1886.	Kohat.		
Bengal Staff Corps	Lieut.-General the Hon'ble T. F. Wilson, C.B., C.I.E.	28th February, 1886.	Barrackpore.	Will left.	

O. R. NEWMARCH, Colonel,
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 3rd March 1886.

No. 53.—Mr. Frank Campbell Rogers is appointed to the Superior Revenue Establishment of State Railways, Traffic Department, in Class III, with effect from the 1st January 1885.

No. 54.—The following Traffic Candidates are appointed to Class IV of the Superior Revenue Establishment of State Railways, Traffic Department, with effect from the 1st January 1886:—

Mr. M. M. C. Murzban.
Mr. P. G. Murray.
Mr. T. G. Acres.

The 4th March 1886.

No. 55.—Mr. R. T. Mallet, Chief Engineer, North-Western Railway, is placed on special duty under the Government of India until further orders.

No. 56.—Mr. J. R. Bell, Executive Engineer, 1st Grade, State Railways, is appointed to act as Engineer-in-Chief of the Ferozepur Bridge Works, during the absence of Mr. R. T. Mallet, on special duty, or until further orders.

No. 57.—Mr. J. Ramsay, Executive Engineer, 1st Grade, State Railways, is appointed Engineer-in-Chief of the Sind-Sagar State Railway.

The 5th March 1886.

No. 58.—In continuation of Public Works Department Notification No. 17, dated 22nd January 1886, the following sanction by the Right Hon'ble the Secretary of State is published for general information. This sanction is in supersession of that conveyed in despatch No. 59 Public Works, of 9th October 1884, and published in the *Gazette of India* under Notification No. 11, dated 14th January 1885:—

	SANCTION BY SECRETARY OF STATE.		SANCTION AS SUBSEQUENTLY MODIFIED BY THE GOVERNMENT OF INDIA.		DESPATCH OF SECRETARY OF STATE CONVEYING SANCTION.		REMARKS.
	Direct outlay.	Indirect charges.	Direct outlay.	Indirect charges.	No.	Date.	
<i>Bombay.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>			
Lower Panjhra River Works	4,44,486 ^a	22,774 ^a	...	...	55 P. W.	17 Dec. 1885	The outlay on this project up to 31st March 1883 has been debited to the Productive Public Works Grants, but all further expenditure must, under the orders of the Secretary of State, be met from grants from Revenue.

^a Inclusive of old outlay.

No. 59.—The Honorable the President in Council is pleased to order the following temporary promotion and reversions among the Executive and Assistant Engineers attached to State Railways, with effect from the dates specified:—

Names.	From	To	Date.
Gabbett, J. E.	Executive Engineer, 4th Grade, temporary rank.	Assistant Engineer, 1st Grade	1st January 1886.
deBroe, V. E.	Executive Engineer, 4th Grade, temporary rank.	Assistant Engineer, 1st Grade	2nd January 1886.
Rogers, P. P.	Assistant Engineer, 1st Grade	Executive Engineer, 4th Grade, temporary rank.	21st January 1886.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 11.}

CALCUTTA, SATURDAY, MARCH 13, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Births, Deaths, and Marriages Registration Act, 1886.

An Act to amend the Indian Registration Act, 1877.

An Act to amend sections 12 and 13 of the Bengal Tenancy Act, 1885.

An Act to apply the Chutia Nagpur Encumbered Estates Act, 1876, to the Deo Estate in the Gaya District.

An Act to amend the Code of Criminal Procedure, 1882, and certain other Acts.

The Indian Tramways Act, 1886.

The Petroleum Act, 1886.

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Nothing for publication.

SUPPLEMENT No. II.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 12th March, 1886.

No. 5.—Whereas by resolutions passed by the Secretary of State for India in Council on the 19th day of September 1872 and the 4th day of June 1874, respectively, the provisions of the 33rd of Vic., Chap. 3, Section 1, were declared applicable to the territories under the administration of the Chief Commissioner of Assam;

And whereas the Chief Commissioner of Assam has proposed to the Governor General in Council a draft of the following Regulation together with the reasons for proposing the same;

And whereas the Governor General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor General's assent;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION No. I of 1886.

THE ASSAM LAND AND REVENUE REGULATION, 1886.

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